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COLLECTION

MONTANA
REPORT
OF THE
Tax and License Commission
TO THE
State Board of Equalization
1917-1918



"The subjects of every state ought to contribute toward the support of the government as nearly as possible in proportion to their respective abilities, that is, in proportion to the revenues which they respectively enjoy under the protection of the state."—Wealth of Nations.—Adam Smith.

"A system which imposes the same tax upon every species of property, irrespective of its nature, or condition, or class, will be destructive of the principle of uniformity and equality in taxation and of a just adaptation of property to its burden."—U. S. Supreme Court—142 U. S., 351.

"Practically the general property tax, as actually administered, is, beyond all peradventure, the worst tax known in the civilized world. * * * In short, the general property tax is so flagrantly inequitable that its retention can be explained only through ignorance or inertia."—General Property Tax—E. R. A. Seligman.

"It has long been apparent to students of taxation that there must be opportunity for the reasonable classification of the subjects of taxation with authority to levy differential rates among the classes if there is to be any real equality in the distribution of the tax burden."—Kansas Tax Commission.

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REPORT
OF THE
Tax and License Commission
TO THE
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MEMBERS OF THE TAX AND LICENSE COMMISSION

CHARLES R. LEONARD, Chairman
C. J. McNAMARA *
WILLIAM LINDSAY
DAVID HILGER †

Butte
Big Sandy
Glendive
Lewistown

JOHN EDGERTON, Secretary

• Resigned April 30, 1917.

† Appointed April 30, 1917.

LETTER OF TRANSMITTAL.

State Board of Equalization,
Gentlemen:

The Tax and License Commission appointed under the provisions of Chapter 73, of the Session Laws of the Fifteenth Legislative Assembly of the State of Montana, approved March 1st, 1917, does hereby submit its final report in accordance with the provisions of said Chapter.

Dated, November 30th, 1918.

CHARLES R. LEONARD.

WILLIAM LINDSAY.

DAVID HILGER.

Commissioners.

PRELIMINARY STATEMENT.

The Montana Tax and License Commission was appointed pursuant to an act passed by the Fifteenth Legislative Assembly, entitled, "An Act to create a Tax and License Commission and prescribing its duties."

A copy of this act will be found in the appendix to this report. The act named C. J. McNamara, a resident of the County of Chouteau; William Lindsay, a resident of the County of Dawson; and Charles R. Leonard, a resident of the County of Silver Bow, as members of the Commission.

Following the passage and approval of the act, C. J. McNamara resigned, and pursuant to the authority contained in the act, the Governor appointed David Hilger, a resident of the County of Fergus, to fill the vacancy. The personnel of the Commission as it was then constituted has since remained unchanged. The commissioners subsequently met in Helena and organized. At that meeting, Charles R. Leonard was elected chairman.

The Commission met with the State Board of Equalization on August 14th, 15th and 16th, 1917, and was present at the hearings had by representatives of the banks, railroads and certain other public utilities. The hearings covered the taxation, assessment and equalization of these respective properties for 1917.

On August 16th, 1917, the Commission elected John Edgerton, of the County of Lewis and Clark, Secretary of the Commission and opened an office in the Capitol building at Helena. This office has been open continuously since that time, and work and investigations have been constant. The work and research of the Commission have been varied; they have included a detailed study of the general property tax in Montana, and extensive and valuable data has been collected which has been useful to the Commission in making its findings and recommendations, and which we think will be of value to the State Board of Equalization, and to a permanent tax commission, if one shall be created pursuant to our recommendations, and to the assessors in their work. More particular reference to this data will be given later in the report.

The Commission has made a study of tax conditions in many other states. Members of the Commission have personally visited and conferred with the permanent tax commission in the State of Minnesota, in order to investigate the system prevailing in that state.

One of the members of the Commission and the secretary, having been appointed as delegates by Governor Stewart, attended the meeting of the National Tax Association at Atlanta, Georgia, November 12th to 15th, 1917. This meeting was attended by two hundred and seven

delegates from forty-four states and from the District of Columbia, British Columbia and Japan. This number included the leading tax administrators and economists of the United States.

On December 7th, 1917, the Commission met again with the State Board of Equalization for a general conference on matters pertaining to taxation in Montana.

On January 24th, 1918, the chairman of the Commission together with the secretary, attended the annual meeting of the county officers at Missoula, at which meeting discussions were had and views exchanged on the subject of taxation.

All of the members of the Commission attended a tax conference held at Lewistown, Montana, on March 12th, 13th and 14th, 1918. This conference was called by the Fergus County Farmers, and an invitation was extended to this Commission to attend. The conference was largely attended and the proceedings and discussions covered a wide field relating to taxation in Montana. At this conference a number of papers were read and addresses made on subjects pertaining to the taxation of mines, water-power, banks, railroads and other interests. This Commission had a stenographic report taken of the proceedings of the conference, and a type-written transcript of this report is on file in the office of the Secretary of this Commission.

On July 6th, 1918, upon the invitation of the Butte Chamber of Commerce, the Commission met representatives of that body and of the Butte taxpayers, and discussed their local tax conditions. Notices of this conference and an invitation to all parties to attend the same were published in the Butte papers. The Commission, upon invitation, attended the annual meeting of the Montana Banker's Association, which was held at Billings on August 9th and 10th, 1918, and took part in such discussions as related to the taxation of banks.

All the members of the Commission attended the meeting of the State Association of Assessors, held at Butte on August 15th, 16th and 17th, 1918. The chairman of this Commission was chosen by the Assessors to preside over these meetings. They were largely attended by assessors from the State. Problems relating to the assessment of property in Montana were exhaustively reviewed, and suggestions were offered to the Commission with reference to proposed changes. A verbatim type-written report of the proceedings of these meetings is on file in the office of the Secretary of this Commission.

Before adjournment, the assessors adopted a set of resolutions which had been drawn up by a committee composed of Assessors P. J. Kelly, of Silver Bow County, J. H. Fenton, of Hill County, D. B. Currie, of Missoula County, George W. James, of Wibaux County, John L. Gillin, Jr., of Cascade County and W. B. Albright, of Granite County. These resolutions embodied the conclusions arrived at by the conference, and a copy is included in the appendix to this report.

The Commission has endeavored at all times to co-operate with the assessors of the state and to confer with them concerning needed changes in our tax laws, and has on several occasions addressed communications to each assessor in the state, inviting him to suggest in writing any recommendations in this direction, and the Commission has found the suggestion of the assessors very helpful.

In addition to the meetings and conferences above referred to, the Commission has frequently met to review and advance its work. It has invited from all citizens an expression of views, and has sought their opinion as to the advisability of the recommendations embraced in this report.

The Commission, pursuant to the act creating it, has made certain findings and recommendations hereafter referred to in this report, and has prepared for submission to the next legislative assembly certain bills with the recommendation that they be passed.

The Commission has frequently conferred with the Governor, the Attorney General, the State Treasurer, the Secretary of State and the State Auditor, with reference to tax matters, and is largely indebted to these gentlemen, who constitute the State Board of Equalization, and also to the State Examiner for valuable aid and suggestions. The bills and proposed legislation which we are presenting with this report have all been submitted to, and approved by the Attorney General.

GENERAL STATEMENT OF TAX CONDITIONS IN MONTANA.

Let us briefly consider the resources of Montana which furnish the basis of our revenue system.

Montana is an empire in extent. The average length from east to west is 535 miles—the average width from north to south is 275 miles. The area of the state is 147,182 square miles. Only 63,000 of these square miles, or less than one-half of the entire area of the state, have passed to patent and are now upon the tax rolls of Montana. Much of the land that does not now contribute to the state revenue, constituting approximately one-third of the area of the state, is mountainous and largely covered by forest and other government reservations. A large portion of the remainder is being constantly settled upon or otherwise developed and will ultimately be added to the taxable resources of the state.

In 1918 more than 6,300 square miles—over 4,000,000 acres—were added to its taxable area. In no section of the state has development reached its maximum and yet the value of its annual products of mine, farm, livestock, wool, coal and lumber is rapidly approaching a total of \$400,000,000.

From 1900 to 1916 the value of a portion of its products, as shown by the report of the Commissioner of Agriculture and Publicity in 1917 increased as follows:

	1900	1916
Wheat	\$ 1,117,277	\$ 46,134,000
Oats	1,078,869	11,788,000
Flax	268	7,658,000
Barley	96,773	2,022,000
Corn	14,172	1,720,000
Potatoes	339,547	5,850,000
Dairy	2,101,486	9,998,000
Metals	63,746,727	145,325,000
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	\$68,545,119	\$230,495,000

These figures indicate the immense output of the mines, the fertility of our soil, and the increase made in our products.

Three of the greatest of American transcontinental railway systems traverse the length of the state. Three other equally great railway systems enter the state. The total length of the main and branch lines and side track of the railroads in Montana is 6,651 miles. Such is the beginning that has been made in the development of transportation in Montana.

An estimate of the true and full value of taxable property shows the wealth of the state probably exceeds two and one-half billions of dollars.

The present annual need of the state, counties, cities and school districts in revenue is approximately \$23,000,000.

The effect of the prohibitory liquor law, that becomes effective on January 1st, 1919, will reduce the revenue of the state and its subdivisions about \$400,000. The revenue may be further decreased in the immediate future because of the constitutional provision that the present rate or levy of two and one-half mills automatically drops to two mills when the assessed valuation shall amount to six hundred million dollars. When this limit is reached the revenue for state purposes will be reduced one-fifth, or \$300,000. This loss in our judgment will be more than regained through increased valuation in the state if our recommendations are adopted.

There are no more important subjects for the consideration of the people of Montana than those involved in the matters submitted to this Commission by the Legislative Assembly. Montana is a political organization requiring large sums for its maintenance. The matter of raising these sums from the people and from the varied interests of the state, so that no undue burden shall be imposed, is a difficult problem. For many years there has been general complaint of the unsatisfactory system in vogue in this state, and our Legislative Assemblies for many years have shown a desire to correct the faults complained of; in fact, in recent years most of the states of the union have been working along lines of tax reform and Montana has at last awakened to her duty in this regard.

We want briefly to refer to conditions as they exist today, and the particulars in which we think Montana's system of revenue and taxation should be modified. We realize that the ground has been traversed by some of the more progressive states in the matter of taxation, and the changes to be suggested are not new, and we believe are sanctioned by experience.

General Property Tax.

Montana has what is commonly known as the General Property Tax. By this we mean that all property is required to be assessed equally, and pay the same rate of taxation. Section 2502 of the Revised Codes of Montana, 1907, provides, that: "All taxable property must be assessed at its full cash value."

It has been generally understood that the Constitution of Montana requires that all property should be taxed on the basis of such an assessment, but in our judgment this understanding is erroneous. The provision with reference to the assessment of property at its full cash

value is statutory, and there is nothing in the Constitution which requires taxation on the basis of full cash value.

This provision of our statute in regard to the assessment of all property at its full cash value has become a dead letter, not only in Montana, but in every state that has attempted it. Such a provision does not tend to the uniformity in taxation such as is contemplated by our Constitution. Instead of all property in Montana being assessed at its full cash value, we find a great lack of uniformity, not only as between different counties but also as between individuals, and almost a complete disregard of the statutory provisions relating to full value. About the only properties in Montana assessed at full cash value are the net proceeds of mines and those moneys belonging to widows and orphans and executors of estates which are revealed by court records.

As a matter of fact, our investigations show that land is assessed at about thirty per cent of its full value; cattle at approximately forty-five per cent; sheep, forty per cent; horses and mules, fifty-two per cent; hogs, eighteen per cent; bank stock sixty-five per cent; and other forms of property at varying percentages. In the face of the positive statutory enactment requiring assessment at full value, and in the face of instructions from the Attorney General that the assessment must be made in that manner, the assessors meet every year, resolve themselves into a sort of legislative assembly and proceed to fix the values at which different species of property shall be assessed. We shall later go more fully into the subject of the classification of property, which we believe is authorized by the Constitution. We simply desire at this point to call attention to the fact that we have a sort of classification of property in Montana regulated, not by the Legislative Assembly, but by the assessors and the State and County Boards of Equalization. We believe a classification should be made by the legislature, and transmit herewith a bill for that purpose.

In recent years there has been a strong position taken by tax authorities and by many states against the general property tax, and in our judgment such a tax is indefensible, both from the standpoint of producing uniformity and on account of its total failure of enforcement. It has been abandoned in many of the states. The National Tax Association has taken strong ground against it, and pronouncements of State and Federal Courts have for the most part been adverse to it. In one of its recent publications the National Tax Association has said:

"That it (the Association) has repeatedly emphasized the faults of the general property tax at a uniform rate upon all forms of property; and its pronouncements and suggestions have played a prominent part in modifying the general property tax and in legalizing the principle of classification in Maine, Rhode Island, Massachusetts, Minnesota, Virginia, Michigan, Kentucky, Illinois, North Dakota, South Dakota, Iowa, Wisconsin, the District of Columbia, and elsewhere."

A number of states, like Minnesota, North Dakota, Oregon and Kentucky, have amended their constitutions so as to do away with the general property tax, and the results in those states have all been favorable. The legislation which we favor will do away with the legislative enactment requiring the taxation of all property at its full cash value and will substitute in its place a system of classification of property by the legislature to which we will later refer in this report.

The Commission has made an exhaustive examination of the assessments of different counties of the state, and has found a great lack of uniformity. We are including in the appendix to this report numerous tabulations, which fully bear out this statement. There are great differences in assessments upon the same classes of property, and in fact it cannot be said there is any approach to uniformity. It is generally conceded in this state that the present system of taxation is a failure, and results in unjust discrimination and is utterly inadequate.

For instance, taking the range of averages for each of the different counties in 1918, first class grain land is assessed from \$5.21 to \$46.29 per acre; first class hay land from \$10.00 to \$26.62 per acre; grazing land, fenced, from \$2.00 to \$5.00 per acre; land containing timber suitable for saw logs from \$2.00 to \$5.08; thoroughbred horses from \$81.00 to \$292.00; range horses from \$21.00 to \$41.17; common and work horses and mules from \$49.00 to \$75.65; dairy cows from \$33.92 to \$100.00; bulls from \$51.00 to \$350.00; sheep from \$6.00 to \$10.00; lambs, \$4.48 to \$8.13; hogs from \$6.82 to \$11.00; automobiles from \$133.85 to \$325.00.

We might draw out this report to great length in giving illustrations of the total lack of uniformity under the general property tax in Montana. Fuller details on this subject will be found in the tables in the appendix.

Manner of Equalization in Montana.

All assessments in Montana are made by the County Assessors except the assessment on railroads which are operated in more than one county, and which is made by the State Board of Equalization. That board has the power to equalize all assessments, and modify and change the same. In the amendment to Section 15 of Article XII, of the Constitution, which was adopted at the general election in 1916, the powers of the board were considerably enlarged. The amendment provides, among other things, that:

“The State Board of Equalization may adjust and equalize the valuation of taxable property among the several counties and the different classes of taxable property in the same, and in the several counties and between individual taxpayers; supervise and review the acts of the County Assessors and County Boards of Equalization; change, increase or decrease valuations made by County Assessors or equalized by County Boards of

Equalization and has such authority and may do all things necessary to secure a fair, just and equitable valuation of taxable property among the Counties and between the different classes of property and individuals."

This constitutional amendment is a wise provision, placing, as it does, in the hands of the State Board of Equalization almost complete power to regulate and control the matter of assessments. As will be seen later in our report, however, we favor the creation of a permanent tax board which will be given all those powers now vested in the State Board of Equalization.

Failure Under Present System to Reach Moneys and Credits and Other Species of Property.

Not only is it apparent that there is a total lack of uniformity in the matter of assessment, but it is also clear that very considerable portions of the taxable property in the state wholly escape taxation. In the matter of moneys and credits it is apparent that the law is almost a total failure. The amount of moneys and credits assessed in the state is scarcely an appreciable part of the vast amount of moneys and credits in the state of Montana. There are less than three million dollars of this class which get upon our assessment rolls. There is a general evasion of the taxes on this species of property, which is always assessed and taxed at one hundred per cent, when found. Mortgages are taken in the names of non-residents, or are transferred to banks, and a comparatively small amount is reached by the assessor.

Under the classification system which we recommend in this report, we believe that moneys and credits will contribute a considerable part towards the expense of government and will reduce appreciably the amount of taxes on other property.

It will be seen, therefore, that it is the judgment of this Commission that our method of assessment and taxation is wholly inadequate, and that the agencies now provided for the administration of the tax laws are insufficient, and that present conditions call for the substitution of another system of taxation and new agencies to enforce it.

Tables relating to the assessment of property, taxation, revenue, and bonded indebtedness in Montana will be found in the appendix. These give the details of tax conditions in Montana and are comprised in the following:

Total assessed value of property in Montana for the years 1917 and 1918.

Increase or decrease in the main subdivisions included in the total assessed value of property in Montana for the years 1917 and 1918.

The total assessment of each class of property contained in real estate and improvements for the years 1917 and 1918.

The total assessment of each railroad operating in more than one county in Montana in 1917 and 1918 as valued by the State Board of Equalization.

The assessment of net proceeds of mines, by counties, in 1917 and 1918.

The total assessment of each class of livestock in Montana in 1917 and 1918.

The total assessment of each class of personal property (other than net proceeds of mines and live stock) in Montana in 1917 and 1918.

The assessment by counties, of each class included in **Real Estate and Improvements** in 1917 and 1918 as follows:

Farm, grazing, coal, timber and other lands, and improvements.

Coal lands and improvements.

Lands, other than farm, grazing, coal, timber and town lots.

Patented mining claims and improvements.

City and town lots and improvements on same.

High power and tower lines.

Electric light companies.

Telegraphs.

Telephones.

Street railways.

Gas works.

Water works.

Irrigating ditches.

Mining ditches.

Round houses, gravel beds, station grounds and depots.

Railroads valued by assessor.

Mineral reservations.

Value of all improvements on land, the title to which is vested in another person than the person so listing it.

The assessment, by counties, of the total number, average value and total value of every class of live stock in 1917 and 1918.

The assessment by counties, of every class of personal property in 1917 and 1918 as follows:

Mortgages, state, county, city, municipal and other taxable bonds of any person, firm or corporation.

Watches, jewelry and plate.

Household goods and furniture.

Musical instruments.

Libraries—law and miscellaneous.

Goods, wares, merchandise and consigned goods.

Fixtures—saloon, stores, offices, and other business places.

Farming machinery and implements.

Harness, robes, saddles, blankets, etc.

Carriages, wagons and other vehicles.
Gas and steam engines.
Automobiles.
Motorcycles.
Manufacturing and mining machinery.
Lumber, wood, etc.
Coal, coke and ice.
Ties.
Wheat, oats, barley, hay and wool.
Bees.
Abstract books.
Solvent credits, including deposits in banks.
Money on hand or special deposits.
Bank stock.
Bonds.
Stored ore.
Net proceeds of mines.
Capital stock and surplus of domestic insurance companies.
Building and loan stock.
Threshing and plowing outfits.
Any other personal property not above described.
Classification of lands, by counties, as made by assessors for 1917 and 1918.
Levies in mills, by counties, for state and county purposes in 1917 and 1918.
Total taxes collected by counties, for state, county, school and municipal purposes in 1917.
Total taxes collected in 1917 and 1918 for corporation license taxes, private car company taxes, express company taxes, and inheritance taxes.
Cost of assessing property in Montana by counties in 1916 and 1917.

Tables are also included in the appendix showing the bonded indebtedness of the state, counties, municipalities and school districts.

These will be of value in illustrating the financial condition of the organizations, as they constitute indebtedness which must be provided for by future taxation.

RECOMMENDATIONS.

As a result of the study of the situation we have the following recommendations to make for your consideration and reference to the next Legislative Assembly if they meet with your approval.

I.

Permanent State Tax Commission.

WE RECOMMEND THE ENACTMENT OF A BILL BY THE SIXTEENTH LEGISLATIVE ASSEMBLY, PROVIDING FOR THE APPOINTMENT OF A PERMANENT TAX COMMISSION. IN THE APPENDIX TO THIS REPORT WE SUBMIT THE FORM OF A BILL FOR AN ACT CREATING SUCH A COMMISSION, AND DEFINING ITS POWERS.

This Bill follows the general provisions of the Minnesota Statute relating to the Tax Commission in that state. It provides for a Commission of three, to be appointed by the Governor and approved by the Senate; each member to serve for six years. The members shall not all belong to one political organization nor shall a member hold any other office, under the State or Federal Government. Each member shall devote all of his time to the duties of the position and shall not serve on political committees or participate in political campaigns.

The Commission shall have an office at the Capitol which shall be open for the transaction of the work of the Commission every day except Sundays and other holidays.

The Commission shall aid and assist the County Boards of Equalization and the State Board of Equalization; shall advise with and give necessary instructions to County Assessors throughout the State; call meetings of assessors for that purpose; shall direct proceedings, actions and prosecutions instituted to enforce laws relating to taxation, and to direct County Attorneys to assist in prosecutions or to remove from office any assessing or taxing officer for failure to perform his duty; to require all individuals and officers to furnish information with reference to their property, and to hold hearings and subpoena witnesses, and require the production of books and papers. The Commission, or one or more members, are required to visit each county of the State, at least once each year, to investigate tax matters.

The Commission is required to investigate the tax laws of other states and countries and to formulate and to submit to the Legislature such legislation as is deemed expedient to prevent evasions of the assessment and tax laws and secure just and equal assessment and taxation in the state; to submit a report each year to the Governor which will be transmitted to the next Legislature.

We believe that the appointment of a permanent Tax Commission is vital to the success of any tax reform in this state. There must be a central taxing body, with ample powers such as are now vested in the State Board of Equalization. This fact has been recognized in over thirty-five states of the union, which either have a permanent board of tax commissioners consisting of three members, or have a single tax commissioner. The National Tax Association has recently indorsed the idea of a permanent tax board, and any intelligent student of tax administration knows that it is indispensable.

Montana made a start in this direction in 1913, when it created a Tax Commission composed of the members of the State Board of Equalization and one other member, to be known as the State Tax Commissioner, who was to give all his time to tax matters. A report was made by this Commission to the Legislative Assemblies in 1915. This report contained many valuable suggestions which could have occupied profitably the attention of the law-makers and others interested in the subject of taxation. Notwithstanding this, the Legislature in 1915 repealed the act creating the Commission, and the work of the tax administration devolved again upon the State Board of Equalization, which is composed of persons holding other state offices, to-wit: the Governor, Secretary of State, Attorney General, State Auditor and State Treasurer.

We have conferred with each member of the present State Board of Equalization, and find that all indorse our position with reference to a permanent board. The members of the State Board of Equalization are all busily occupied with the duties of the several offices which they hold, and it is impossible for them to give the time to tax matters which the importance of the subject demands.

The bill which we have proposed provides for the appointment of three competent men who will give all their time to the work. The Board should be non-political in character, and should be composed of men who have qualifications for the position. Any private enterprise which is conducted on the same principle that the State of Montana handles its tax matters would be a lamentable failure.

Under the provisions of the bill we recommend it be the duty of the Tax Commission to visit personally the different counties of the state each year, confer with the taxing officers of each of the counties and thoroughly inform themselves of all matters, as is done in Minnesota and in many other states.

The Board should have a well-equipped office at the State Capitol, in which they will preserve the most complete data as to the resources of the state and the classification and assessment of all property. It will then be in position to pass intelligently on all complaints made as to lack of uniformity in assessments, to acquaint itself with all necessary changes in legislation, and prepare and submit to the Legislature from time to time the necessary recommendations to this end.

Another feature which should be observed in connection with the work of state tax boards is that of publicity. There is no subject on which the people need information more than on the subject of taxation, and it is the policy of the tax commission in many states to prepare and circulate amongst the people from time to time tax literature which will make the people acquainted with the existing conditions.

Under the system in vogue in Montana today the State Board of Equalization, is in actual session but a few days in each year and it stands to reason that this great department of the state can not receive proper attention. The revenue department of the state is one of its most important departments, and in our judgment it demands particularly the careful attention of a distinct board which will give exclusive attention to its matters. Other departments of the state are carefully administered, and it is certainly a great weakness in our system that our law does not provide for a permanent board to have charge of the state revenue.

The importance of the appointment of a state board has been recognized by the assessors of the state in a resolution adopted at their last convention, and in the extensive inquiries which we have made, we have yet to find a single objection on the part of any one to the creation of this board. In some of the states in which they have provided for permanent tax commissions, the State Boards of Equalization have been retained, the State Tax Commissions being simply advisory to the State Boards of Equalization; but the manifest tendency in recent years has been to have the State Tax Commission perform all the functions of the State Board of Equalization. The plan which we favor provides, as soon as the constitutional amendment which we suggest is adopted, that the State Board of Equalization be abolished, and the permanent tax commission will then become the central taxing body which will have complete charge of the subject.

II.

Constitutional Amendment Concerning Permanent Tax Commission.

WE RECOMMEND THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE STATE, OF AN AMENDMENT OF SECTION 15, ARTICLE XII, OF THE CONSTITUTION, AS AMENDED, BY THE TERMS OF WHICH THE STATE TAX COMMISSION WILL BE CREATED AS A CONSTITUTIONAL BODY, WHICH SHALL POSSESS ALL THE POWERS CONFERRED ON THE STATE BOARD OF EQUALIZATION.

We have prepared a Bill which, if enacted into a law by the next Legislative Assembly, will provide for the submission of the amendment to the people at the next general election. A copy will be found in the appendix. If adopted, Section 15 of Article XII, of the Constitution will read as follows:

Section 15: The Board of County Commissioners in each county shall constitute the County Board of Equalization. The duties of such boards shall be to adjust and equalize the valuation of taxable property in their respective counties, and all such adjustments and equalization may be supervised, reviewed, changed, increased or decreased by the Montana Tax Commission. The Montana Tax Commission shall be composed of three members who shall be appointed by the Governor. A majority of the members of the Montana Tax Commission shall constitute a quorum. The term of office of one of the commissioners first appointed shall end on March 1st, 1923; of another first appointed on March 1st, 1925; and of the third appointed, on March 1st, 1927. Each succeeding commissioner shall hold his office for a term of six years, and until his successor shall have been appointed and qualified. In case of a vacancy, the person appointed to fill such vacancy shall hold office for the unexpired term in which such vacancy occurs. The qualifications, duties and salaries of such commissioners shall be as provided by law, provided, however, that the salary of each commissioner shall not be less than five thousand dollars per annum. The commission shall adjust and equalize the valuation of taxable property, among the several counties and the different classes of taxable property in any county and in the several counties and between individual taxpayers; classify property for the purpose of taxation, and provide the percentum of value of each class as the basis for taxation where a classification has not been made, and a percentum of the valuation provided by law; supervise and review the acts of county assessors and county boards of equalization; change, increase or decrease valuations made by county assessors or equalized by county boards of equalization; make the assessment and apportionment provided for in Section 16 of Article XII and the special levy required by Section 9 of said Article, as amended; exercise such authority and do all things necessary to secure a fair, just and equitable valuation of taxable

property among the counties between the different classes of property and between individual taxpayers. Said commission shall also have such other powers, and perform such other duties relating to taxation as may be prescribed by law."

It will be observed that in the bill for the appointment of the Permanent Tax Commission it is provided that the work of the Commission shall be advisory to the State Board of Equalization. In view of our present constitutional provision, this is rendered imperative. We believe, however, that it is advisable to have the coming Legislative Assembly pass the bill for the appointment of the commission so that it can proceed at once with its work.

Meanwhile the constitutional amendment can be submitted to the people, and if adopted it will vest the Permanent Tax Commission with all the powers now vested by the constitution in the State Board of Equalization. In this manner the tax commission will become the central and supreme board in taxation matters, which in our judgment is desirable. If the amendment should be defeated, the tax commission remains with its work advisory to the State Board of Equalization.

III.

Bill Prescribing Powers and Duties of State Board of Equalization.

WE RECOMMEND FOR PASSAGE BY THE NEXT LEGISLATIVE ASSEMBLY A BILL HEREWITH SUBMITTED BY US, ENTITLED: "AN ACT PRESCRIBING THE POWERS AND DUTIES OF THE STATE BOARD OF EQUALIZATION AND REPEALING SECTIONS 2584 TO 2592, INCLUSIVE, OF THE REVISED CODES OF MONTANA OF 1907."

This bill is fully set out in the appendix. The act creating this Commission provided that :

"The said commission, in its final report, shall further recommend such legislation as, in its opinion, shall be appropriate to carry into effect the provisions of Section 15, Article XII of the Constitution of the State of Montana, as the same was amended at the general election held in November, 1916, and embody such recommendations in the form of a proposed bill to be introduced at the legislative session in the year 1919."

In the bill herewith submitted we have endeavored to comply with this requirement, as will be seen by reference to Subdivision 7, in which is prescribed the manner in which the enlarged powers of the board as conferred by the amendment, shall be exercised.

We have also included in this bill, in Subdivision 5, a modification of the present law with reference to the assessment of all properties constituting a single and continuous property operated in more than one county of the state. Under the law now in force, all property is originally assessed by the county assessors with the sole exception of

railroads operated in more than one county of the state. This is by virtue of Section 16, of Article XII, of the Constitution which provides:

"All property shall be assessed in the manner prescribed by law, except as is otherwise provided in this Constitution. The franchise, roadway, roadbed, rails and rolling stock of all railroads operated in more than one county in this state shall be assessed by the State Board of Equalization and the same shall be apportioned to the counties, cities, towns, townships and schools and school districts in which said railroads are located in proportion to the number of miles of railways laid in such counties, cities, towns, townships and school districts."

There is nothing in the above section which would preclude the legislature from directing the manner of assessing any property except railways, and the commission is strongly of the opinion that the same reasons which make advisable the assessment by the State Board of Equalization of railroads operated in more than one county, equally applies to other forms of property alike situated and operated, such as telegraph and telephone lines, electric power and transmission lines, bridges, canals, and flumes. Such property can be more intelligently and correctly assessed as a unit by a central board than in a number of parts or segments by different assessors.

In our suggested change, the provision is retained that the assessment shall be apportioned to the counties in which said properties are located on a mileage basis and that all real estate not included in right of way, with buildings, structures and improvements, together with dams and power houses, depots, stations, shops and other buildings, erected on right of way, furniture, machinery and other personal property, shall be assessed by county assessors in the several counties, as is now done.

IV.

Bill Concerning Assessment of Properties Operated in More Than One County.

WE ALSO RECOMMEND FOR PASSAGE BY THE NEXT LEGISLATIVE ASSEMBLY OF A BILL, HEREWITH SUBMITTED BY US, ENTITLED: "AN ACT RELATING TO THE ASSESSMENT OF TELEGRAPH AND TELEPHONE LINES, ELECTRIC POWER LINES, CANALS, DITCHES AND FLUMES AND OTHER PROPERTY OPERATED IN MORE THAN ONE COUNTY OF THE STATE CONSTITUTING A SINGLE AND CONTINUOUS PROPERTY THROUGHOUT MORE THAN ONE COUNTY."

This bill is fully set out in the appendix. It simply provides for the carrying into effect of the provisions of Section 5 of the preceding bill relative to assessments of properties in more than one county.

It provides for furnishing, on the first Monday of March in each year to the State Board of Equalization by persons or corporations

operating such properties, full information concerning the same, including the mileage in the several counties and other data necessary for the purposes of assessment. It further provides for the notification to the several counties of the assessment fixed by the state board, with mileage apportioned to the counties. The Board of County Commissioners of each county is then directed by the bill how to enter the assessment apportioned to that county.

V.

Classification of Property.

THE COMMISSION ALSO RECOMMENDS THE PASSAGE BY THE NEXT LEGISLATIVE ASSEMBLY OF A BILL PROVIDING FOR THE CLASSIFICATION OF ALL THE TAXABLE PROPERTY IN THE STATE FOR PURPOSES OF TAXATION. THE BILL IS ENTITLED: "AN ACT PROVIDING FOR THE CLASSIFICATION OF TAXABLE PROPERTY IN THIS STATE FOR THE PURPOSE OF TAXATION, AND PROVIDING THE PERCENTAGE OF THE TRUE AND FULL VALUE OF EACH CLASS WHICH SHALL BE TAKEN AND USED AS THE BASIS FOR THE IMPOSITION OF THE TAX THEREON."

This bill is also set out fully in the appendix. It provides for seven distinct classes of property, and for the percentage of assessed value of each class as a basis for the imposition of the tax. The different classes and the percentages to be applied are as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana, 100 per cent of true and full value.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes—20 per cent of true and full value.

Class Three. Live stock, poultry and all agricultural products; stocks of merchandise of all sorts, together with furniture and fixtures used therewith—33 $\frac{1}{3}$ per cent of true and full value.

Class Four. All land, town and city lots, with improvements; manufacturing and mining machinery, fixtures and supplies—30 per cent of true and full value.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal

bonds, warrants and securities without any deduction or offset; provided, however, that the terms moneys and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation, association or individual in this state—7 per cent of true and full value.

Class Six. The shares of stock of national banking associations, and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporations, association or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association—40 per cent of true and full value.

Class Seven. All property not included in the six preceding class—40 per cent of true and full value.

We believe that this grouping of properties into classes and the percentage applied to each are fair and do no injustice to any class.

Class Seven does not particularly list the kinds of property to be included, but it embraces all kinds of property not included in the five preceding classes. It includes, among other properties, all stocks, franchises, and property of railroads, telegraph and telephone lines, electric power and transmission lines, and bears the same percentage (40%) as bank property, which is the highest percentage with the exception of net proceeds of mines, which is fixed at 100%. Under our constitution, mines and mining claims, with the exception of machinery and improvements and portions of surface valuable for other than mining purposes, are required to be taxed at the price paid the Government therefor (\$5.00 per acre for quartz claims and \$2.50 per acre for placer claims) and annual net proceeds are required to be taxed "as provided by law."

We have attempted in the above classification to follow the precedent in the so-called classification states, that property which produces the smallest income should bear the lowest rate of taxation.

As the above bill involves what is known as classification of property, as distinguished from the general property tax, we think it desirable to dwell somewhat fully on this subject.

Principle of Classification Indorsed.

The idea of classification of property for purposes of taxation is by no means new; it has made great progress in recent years. It has been adopted by a number of states. A prominent tax authority, Mr. Frank Roberson, of Mississippi, thus sums up the situation:

"The general property tax has been the subject of investigation and criticism for more than forty years. Hundreds of commissions have reported, after exhaustive investigation, that the principle that all property, irrespective of its kind, should be taxed at the same rate, was erroneous in principle, vicious in practice, and utterly impossible of enforcement. When the American states were first organized, real estate and tangible personalty comprised about all the property that they knew anything about; but in later years, stocks and bonds, large private corporations, mines, railroads, and many kinds of intangible property too numerous to mention have changed the condition so that the general property tax, which worked fairly well under original conditions, has now completely broken down. All the civilized nations of Europe, with the exception of two small countries, have abolished the general property tax and established a classified property tax. More than a dozen states in this union have taken this forward step, and the time will come within the experience of those now living when the American state that handicaps itself with constitutional provisions requiring the general property tax will be the exception rather than the rule."

The principle has been indorsed recently by the National Tax Association. Its purpose and legality has been sustained by the Supreme Court of the United States in the following cases:

In *Bell's Gap Railroad Company vs. Pennsylvania*, (134 U. S., 237) the Court says:

"We think that we are safe in saying that the Fourteenth Amendment was not intended to compel the state to adopt an iron rule of equal taxation. If that were its proper construction, it would not only supercede all those constitutional provisions and laws of some of the states, whose object is to secure equality of taxation, and which are usually accompanied with qualifications deemed material, but it would render nugatory those discriminations which the best interests of society require; which are necessary for the encouragement of needed and useful industries, and the discouragement of intemperance and vice; and which every state in one form or another deems it expedient to adopt."

Also in the case of the *Pacific Express Company vs. Siebert* (142 U. S. 351) the Supreme Court says:

"A system which imposes the same tax upon every species of property, irrespective of its nature, condition or class, will be destructive of the principle of uniformity and equality in taxation and of a just adaptation of the property to its burdens."

Prominent economists in the country are staunch supporters of the principle of classification. Professor Edwin R. Seligman, of Columbia University, in his work on the "General Property Tax," page 52, says:

"Practically the general property tax, as actually administered today, is, beyond all peradventure, the worst tax known in the civilized world. It puts a premium on dishonesty, debauches the public conscience. It reduces deception to a system and makes a science of knavery; it presses harder on those least able to pay. It imposes double taxation on the one, and grants entire immunity to the next. In short, the general property tax is so flagrantly inequitable that its retention can be explained only through ignorance or inertia."

William A. Robinson, Tax Commissioner of Kentucky, thus refers to the general property tax:

"Palpable injustice as between individual citizens and classes of property, and between communities, or subdivisions contributing to the same governmental expenses, is the common verdict of every investigator of conditions therein, so far as I can find, without exception. We find sharp and bitter litigation between the government and its own citizens, destroying patriotic loyalty; evasion by sharp practices and on up to actual perjury, which many justify to their consciences by the claim of self-preservation from confiscation.

"The system is wholly theoretical. It does not produce the anticipated revenue and never can. And failing, the burden manifestly falls upon real or tangible property."

Professor Charles J. Bullock, of Harvard University, thus refers to the general property tax:

"It places the taxpayer in the position of circumventing the law, and does not foster habits of good citizenship; the latter is the cause of fearful demoralization. Here, again, official documents abound in testimony to the evils of the system. It is declared to be 'debauching to the conscience and subversive of the public morals—a school of perjury promoted by law'; it 'puts a premium on perjury and a penalty on integrity'; it 'debauches the moral sense,' produces 'widespread demoralization' and encourages 'evasion and dishonesty'. This is severe, but no one familiar with the facts can doubt its truth."

Professor Richard T. Ely, a noted authority on taxation, says:

"The one uniform tax on all property in direct taxation never has worked well in any modern community or state in the civilized world, though it has been tried thousands of times, and although all the mental resources of able men have been employed to make it work well. I have read diligently of the literature of finance to find an example, but in vain; and lest this should not be sufficiently trustworthy, I have made it my business, in my capacity as tax commissioner, to visit typical states and cities and to make inquiries in person of citizens as well as of officials trusted with the administration

of the laws. I have visited Charleston, South Carolina; Savannah, Atlanta, and Augusta, Georgia; Columbus, Ohio; Madison, Wisconsin; and Montreal and Quebec, Canada. And the result has been abundantly to confirm all that I have said about the impracticability of the one uniform tax upon real and personal property."

Hon. E. A. Angell, member of the Ohio Tax Commission stated in 1896 the effect of the general property tax in that state:

"The indirect results of the operation of this law have been to drive away large masses of capital from the state. It is estimated that at least \$200,000,000 has been lost to Cleveland alone, and as much more to Cincinnati."

Not only is the idea or principle of classification indorsed by the leading tax experts and economists of the country but the operation of the system is shown by various reports of tax commissions throughout the country to have been successful.

The Montana Situation as to Classification.

The above bill assumes that our constitution authorizes classification. We will not enter into extensive legal argument on the point. We have investigated it with distinguished legal assistance and believe our position is sound.

There are two constitutional provisions which bear directly on the matter. The first is contained in Section 1, Article XII, which reads as follows:

"The necessary revenue for the support and maintenance of the state shall be provided by the Legislative Assembly, which shall levy a uniform rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, except that specifically provided for in this article. The Legislative Assembly may also impose a license tax, both upon persons and upon corporations doing business in the state."

Section 11 of the same article provides as follows:

"Taxes shall be levied and collected by general laws and for public purposes only. They shall be uniform on the same class of subjects within the territorial limits of the authority levying the tax."

The language of Section 11 is very similar to that employed by states which have amended their constitutions in order to authorize classification, and we believe that our Constitutional convention had this purpose in mind when Section 11 was adopted. The Supreme Court of Montana, in the case of *State vs. French* (17 Mont., 60) has held that Section 11 and the first paragraph of Section 1, above quoted, have reference to the same subject and must be construed together in order to determine the intention of the framers of our Constitution.

This idea of classification is further borne out by the constitutional amendment to Section 15 of Article XII, which was adopted at the general election in 1916. In stating the powers of the State Board of Equalization, it authorizes the Board:

"To do all things necessary to secure a fair, just, and equitable valuation of taxable property among the counties and between the different classes of property and individuals."

When one reviews the progress of recent years in the United States in matters of taxation, and the experience of many states which have adopted classification, it would seem unnecessary to make further argument as to the advantages derived from this system.

The reasons which have made it desirable and successful in other states apply with equal force to the State of Montana. The deplorable conditions here under the general property tax are virtually conceded.

When this system was adopted in Montana, taxables consisted almost entirely of lands and improvements, live stock and other tangible personal property. These were all visible and open to inspection, count and valuation by assessors. Under these conditions this system was practical and workable.

Since 1889 Montana has made material progress in all directions. New classes of property have come into existence. There are now, as never before, invisible and intangible personal properties of immense value and volume that are unknown and undiscoverable by the assessors under the present law.

The Montana tax burden under the general property tax has been shifted year by year to real estate and other property equally "tangible" to the assessor. Land owners especially feel this. We witness an insufficient revenue that is a greater burden on a portion of the tax payers than a sufficient revenue equitably distributed would be upon all taxpayers. To equally distribute the tax burden so as to yield the necessary revenue, demands the disclosure and taxation of all intangible and other property (now escaping) under an equitable and reasonable classified property tax. Property owners do not complain because taxes are levied, but because of the inequality and abuses that exist under the present system.

In 1890 (first year of statehood) the total assessed valuation of all property in Montana was \$112,916,272. That same year the personal property exclusive of live stock and net proceeds of mines, was assessed for \$31,472,532.

The total assessed valuation for 1918 was \$589,281,997. The personal property portion, exclusive of live stock and net proceeds of mines, was \$74,066,507.

In 1890 this personal property constituted 27.9 per cent of the total valuation; in 1918 this had decreased to 12.6 per cent. Thus the tax burden has been shifted from intangibles to land and tangible property. Instead of advancing hand and hand with personal property, real estate and improvements have increased six times in their assessed valuation while the personal property portion noted has increased only two and one-third times.

It requires no profound wisdom to understand who is paying the taxes in Montana, nor why the tax burden is heavy and unequal on the owners of tangible property. Competitive undervaluation by counties and inequalities between property valuations in the same county are secondary abuses to be corrected by effective supervision, administration and equalization. The change from the present laws to the laws proposed is basic and all-important to secure equality. The necessity for concealing intangibles to prevent loss of principal will not then exist. No longer will it be true that the returns under the federal income tax law show that the majority who pay the Government's tax pay little state and local taxes.

Moneys and Credits.

The money on deposit March 4th, 1918, in the National, State and private banks in Montana, according to their sworn statements was \$155,208,000. The total assessment of solvent credits and deposits in banks on that date was \$2,936,624. This year more than \$150,000,000 of money on deposit in banks has escaped all taxation.

There is no way to ascertain the state's totals on that date of solvent credits, notes and evidences of debt secured by mortgage, bonds, money on hand and on deposit, etc. The aggregate, however, was enormous. Practically all of this property is escaping taxation this year. And not only is this true for 1918, but it has been true in preceding years. It will be true in the years to come if the present general property tax shall be continued.

Why is it that there is a failure to list moneys and credits? Is it because owners of these forms of wealth are less honest than the owners of tangible property? We believe not. The reason these items do not appear on the tax rolls is because, under the assessment by virtue of our statutes of 100% of full value, the tax takes, in some instances all, and in most instances the greater part of the income. This is not taxation, it is practically confiscation. Men prefer to be honest in all their dealings, but they instinctively resist the taking from them in the way of taxation of an amount which seems unconscionable, and human nature in this respect has shown itself to be the same in Montana as in other states in the union. Taking from a man the greater part of his income is not the proper aim of taxation. It is not applied to other forms of property as it is under our system to moneys and credits.

Take for illustration the case of a man who has loaned \$1,000.00 and taken a note for the amount, which is taxed as a credit at 100%, or full value. The average tax levy in the state is 37.3 mills, although in some cities it runs about 50 mills. Calculated according to the average levy, the man would pay \$37.30 as the tax on his thousand dollars. If he gets 6%, his interest is \$60.00 and his tax is \$37.50; his net income on his thousand dollars would be \$22.70 or about 2¼%. If he gets 8% interest, his net income would be about 4¼%. If the tax levy is 50 mills and his interest rate 6% he would pay \$50.00 in taxes

and receive \$60.00 interest leaving him \$10.00, or 1% as the net income from his money. If he received 8% his net income would be \$30.00 or 3%, and liberty bonds, exempt from taxation, pay 4¼%. The average tax rate levied on 100% valuation would in most counties take the entire interest on deposits in savings banks and in some counties would take more. We are getting at the real reason why people with money become tax dodgers.

The history of classification in other states shows that when a reasonable tax rate is imposed on moneys and credits, a large number of those who were formerly classed as tax dodgers voluntarily list their moneys and credits and in this manner large additions are made to the tax receipts.

Take Minnesota for illustration. In 1910 the general property tax was in force, and moneys and credits, when found, were taxed at 28 mills. In 1911, after the Constitution had been amended to authorize classification, this class of property was taxed at the flat rate of three mills on the dollar. In 1910, 6,200 persons were taxed for moneys and credits and a total tax paid of \$397,794.58. In 1917, 73,266 persons were taxed for moneys and credits and a total tax paid of \$846,295.00, thus bringing in to the treasury an increased sum in that year of over \$466,000.00. The Minnesota commission states that: "Every county in the state is now getting more revenue from the three mill tax than under the old law."

The state of Maryland in 1896 enacted a law imposing a three mill tax on moneys and credits. In the city of Baltimore in 1896 this class was assessed at \$6,000,000 under the old system. In 1915, under the new law, the assessment was \$208,431,712, an increase of \$202,000,000.

North Dakota recently amended its constitution to permit classification, and has imposed a flat rate of three mills on moneys and credits, as has Oregon, Rhode Island, Delaware, Pennsylvania and other states. Iowa has a five mill rate, but we believe this rate to be too high.

In some states taxes are imposed upon moneys and credits on the basis of a flat rate. It is our view that this is not permissible in Montana under the constitution, and for this reason we have recommended a percentage of the value as the basis for the imposition of taxes; which thereby leaves the rate the same as upon other property but places the portion upon moneys and credits the same as though the flat rate had been provided.

We might say by taking 7 per cent of the true value of moneys and credits as the basis for the imposition of the tax is the equivalent of approximately a flat rate of three mills.

Under the present law a man can deduct from his moneys and credits the amount of debt owed by him. It will be observed that we have provided that there shall be no such deduction or offset under the terms of our bill, and that no distinction is made between secured

and unsecured credits. A man with a note secured by a mortgage would pay the same tax as for an unsecured note or credit, which we believe would be just.

State, County, School and Municipal Bonds.

We have included state, county, school and municipal bonds with the same low rate as moneys and credits in class number five.

The assessment of these bonds for 1917 was \$166,010 and for 1918, \$172,463.

The Supreme Court of this state, in November of this year, in the case of Richard Cruse, et al., as administrators of the estate of Thomas Cruse, deceased, vs. the Treasurer of Lewis and Clark County, held that state and county bonds held in private ownership were subject to taxation.

The belief had been generally prevalent over the state that such bonds were not taxable and this understanding probably was an important factor in the negotiation of the bonds.

These bonds generally bear a lower rate of interest than money loaned on mortgages or other private securities and they properly should fall within the same classification as other credits. If a higher rate should be imposed the natural consequence would be to materially affect their market and the state, county or municipality which issued them would sustain a loss.

THE MORTGAGE AMENDMENT.

At the general election held November 5th, 1918, the proposed amendment to Section 2, Article XII, of the Constitution of Montana, providing that evidences of debt may be exempted from taxation, was adopted by a vote of the people. We desire to call attention to the peculiar language of this amendment. The section, as amended, reads as follows:

"The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for the agricultural and horticultural societies, for educational purposes, places of actual religious worship, hospitals and places of burial not used or held for private or corporate profit, institutions of purely public charity AND EVIDENCES OF DEBT SECURED BY MORTGAGES OF RECORD UPON REAL OR PERSONAL PROPERTY IN THE STATE OF MONTANA, MAY BE EXEMPT FROM TAXATION."

It appears to us that under this amendment debts secured by mortgages may be exempt from taxation, if the Legislature so provides. The adoption of the amendment does not *ipso facto* effect the exemption. Our recommendation is that such debts be not exempted from taxation by the legislature, but that, on the other hand, all debts whether secured by mortgage or otherwise, shall be taxed as credits under Class 5 of our classification bill. There is no justice in assessing for taxation a debt which is not secured by a mortgage, and exempting a debt which is so secured. The object of this amendment was to relieve mortgages from the 100% assessment, while unsecured credits were not assessed at all; but if all credits are to be taxed at 7% of their full value, there can be no complaint from the holders of mortgages. This will be the only tax that they will have to pay. The tax is small, and every inducement for dodging would be removed; in other words, we are not in favor of the assessment of mortgages as such. They are exempt under the laws of many states, and we think properly so. There should be no distinction between secured and unsecured debts. The State Association of Assessors, which met in August, passed a resolution indorsing our views in this matter.

Not only do we regard our position as sound, but we believe that it will be of immense value to the state of Montana that the doors be thrown open to foreign capital, which would seek to loan its money in this state. Montana is a borrowing state, and needs money to develop its property and its industries, and it is a well known fact that states which are liberal in the matter of taxing mortgages or debts secured by mortgages, reap great advantages from such course. Under the law mortgages belonging to non-residents cannot be taxed, while residents of the state holding mortgages are required to pay taxes on

an assessment of 100%. This is the reason why there is a general evasion of the law by having mortgages run to non-residents. This temptation to dodge taxes would be removed in large measure by our proposed classification, and would put on the assessment rolls large sums of money which heretofore escaped taxation.

MORTGAGES AND CREDITS OF NON-RESIDENTS.

When the taxing of credits including notes secured by mortgages as well as unsecured notes is made upon a proper basis, so that the greater part of the income is not taken for taxes, we think some attention should be given to credits owned by our citizens which are due to them in other states.

Montana is unable, for instance, to tax mortgages held by non-residents, nor can other states tax mortgages held by residents of Montana. The reason for this is that the credit is supposed in law to have its situs and to be subject to the payment of taxes in the state where the owner lives. As a matter of fact such credits generally escape taxation everywhere.

We think a plan could be formed by which the tax commissions of the different states, by a sort of comity, could exchange with each other lists of such credits belonging to non-residents so that the same could be properly taxed in the states where the owners reside.

In this way it is probable that large credits in the form of loans made in other states belonging to Montana citizens would be listed for taxation herein.

TAXATION OF BANKS.

The taxation in Montana of moneys and credits of national banks is not possible on account of provisions of federal law, but the real estate and shares of stock in such banks can be taxed by the states. The constitution of Montana forbids the taxation of the shares of stock of state banks to the extent that they represent property taxable in this state. In order therefore to place state banks on an equality with national banks, it has been found necessary to exclude the moneys and credits of state banks from the class embracing moneys and credits, and to make a separate class including the shares of national banks and the moneyed capital of state banks. By this classification no change is made in the taxation of the shares of stock and real estate of national banks, and state banks are placed on an equality with them. State banks will pay under this plan upon their capital, surplus, and undivided profits, on a basis of 40 per cent, and upon their real estate according to the classification made of land.

It will be noticed that this plan leaves the deposits in banks to be taxed to the depositors as credits on the basis of 7 per cent of their value.

ASSESSMENT OF PUBLIC UTILITIES.

There is a great variety of opinion among tax authorities as to the proper method of assessment of such public utilities as railways, express companies, water companies, power and transmission lines, telegraph companies, and the like.

In some states the assessment is made upon gross receipts, but we find great difference in opinion as to the wisdom of this course and the results obtained.

Under our constitution the tax could not be levied on gross or net income. The value of the property must be ascertained as a basis for taxation. The determination of this value is always attended with great difficulty.

We have included all this species of property under Class Seven, which shall be taxed at forty per cent of its true and full value. We believe, however, the central taxing body, whether it will be a state tax commission or a state board of equalization, should, in arriving at the true and full value of a utility, gather all data from which could be determined the gross and net earnings of each utility based upon reasonable cost and fair present value as contra-distinguished from the amount for which said concerns are capitalized.

We believe utilities should not be permitted for rate making purposes to fix a high valuation on their property, and then claim that a different and lower valuation should be made the basis of taxation. If such a practice was permitted the public could be required to pay an income or profit on capitalizations representing in large part bonuses, commissions and watered stock.

For illustration, if the public were charged rates which would in the aggregate yield a profit to a concern on a capitalization of two million dollars, it would not seem reasonable to have the valuation of the property of that concern for taxation purposes fixed at one million dollars. If the fair present value of the property was one million dollars—if it could be reproduced for approximately that amount—that should be the basis upon which rates to the public should be fixed as well as the basis upon which the percentage of taxation for that species of property should be applied.

It would not be a function of the tax board to fix the rates to be charged by the utilities, but it should be a part of its duty to see that the valuation should be determined on a consistent basis. Some utilities in the state, in our judgment, have paid their share of taxes while others have not. The minute and studied attention given to their affairs by a permanent tax commission, which would apply the principles and tests we have outlined, ought to be productive of good results.

LICENSE TAXES.

Our constitution (Section 1 of Article XII) provides among other things that "The Legislative Assembly may also impose a license tax, both upon persons and upon corporations doing business in the State".

The Fifteenth Legislative Assembly passed a bill fixing an annual corporation license fee of one per cent upon the total net income received by corporations from all sources within the State of Montana over and above the sum of ten thousand dollars. In the case of express companies, the license fee was fixed at $2\frac{1}{2}$ per centum of the gross receipts. A license fee of 5 per cent of gross receipts was imposed on private car companies. A license fee was imposed on motor vehicles. There are numerous forms of licenses in this state from which large revenue is derived.

From the corporation license tax, there was realized in 1917 the sum of \$789,084.52 and in 1918, the sum of \$572,045.01. The large falling off in 1918 was due to the disturbed conditions in the mining industry and the necessary curtailment of production through labor shortage.

The exercise of the power to impose this tax is vested in the legislative assembly which can, by this means, provide against deficiencies of revenue as they arise and also in a manner equalize taxes which, in its judgment, are not fairly imposed by the taxing bodies. It was not intended that the license tax should supplant the property tax. It should not be oppressive nor imposed in such a manner as to wrest a disproportionate amount from particular industries or any particular property.

The rate imposed by the last legislature is not excessive or oppressive in our judgment. It has produced a large revenue to the state and ought to be sufficient together with the revenue which should be derived under our classification plan, to meet all the needs of the state.

ASSESSORS.

Under the system obtaining in this state, the assessors of the several counties hold positions of great importance. The initial assessments are made by them, and while they are subject to equalization and change by the county and state boards, it is essential that they be made honestly and intelligently in the first instance. There is no county office which requires a higher degree of service and ability than the office of assessor, and as we have stated elsewhere, it is necessary that there be the fullest co-operation between the assessors and the central tax board.

The bill which we submit for the appointment of the State Tax Commission provides for this co-operation, and for that purpose has provided for at least one annual meeting or conference, which shall be held at the State Capitol, and which shall be attended by all the assessors. No system will be successful without the highest efficiency in

administration, and competent, energetic and trustworthy officials are required.

The present law does not give to the assessors the proper salaries which will always bring out the best talent. The office of assessor ranks in importance with that of the county treasurer, yet the salary is considerably lower.

We recommend that the law be amended so as to provide that the county assessor shall receive at least the same salary as the county treasurer.

In several of the counties of the state, the salary of the assessor is \$100.00 per month. In a considerable number of counties it is \$125.00 per month, and the highest salary, being that paid in counties of first class, is \$3,000.00 per year. The duties of assessors which will be required under the plan we have outlined will demand their active attention throughout the year.

We would make the suggestion that the custom be established of having a chief deputy, with an increased salary, hold his position so long as he properly performs his work, in order that during the long tenure of office he might become especially proficient in tax matters and conditions in his county and be of great assistance to incoming assessors as they take office.

CONCLUSION.

The Commission is aware of the fact that its investigation has been imperfect and incomplete. The subject is almost inexhaustible and permanent tax commissions of other states have announced that after many years of labor they find the field for research extends and broadens. There are countless theories, some finely spun. We have tried to take a practical view of the matter instead of recommending theories which had not been proven by experience.

It has been our aim, instead of following a policy of tinkering with innumerable statutes, to suggest a few practical changes which could form the basis of a system which can be perfected later on by the investigations and recommendations of the permanent board.

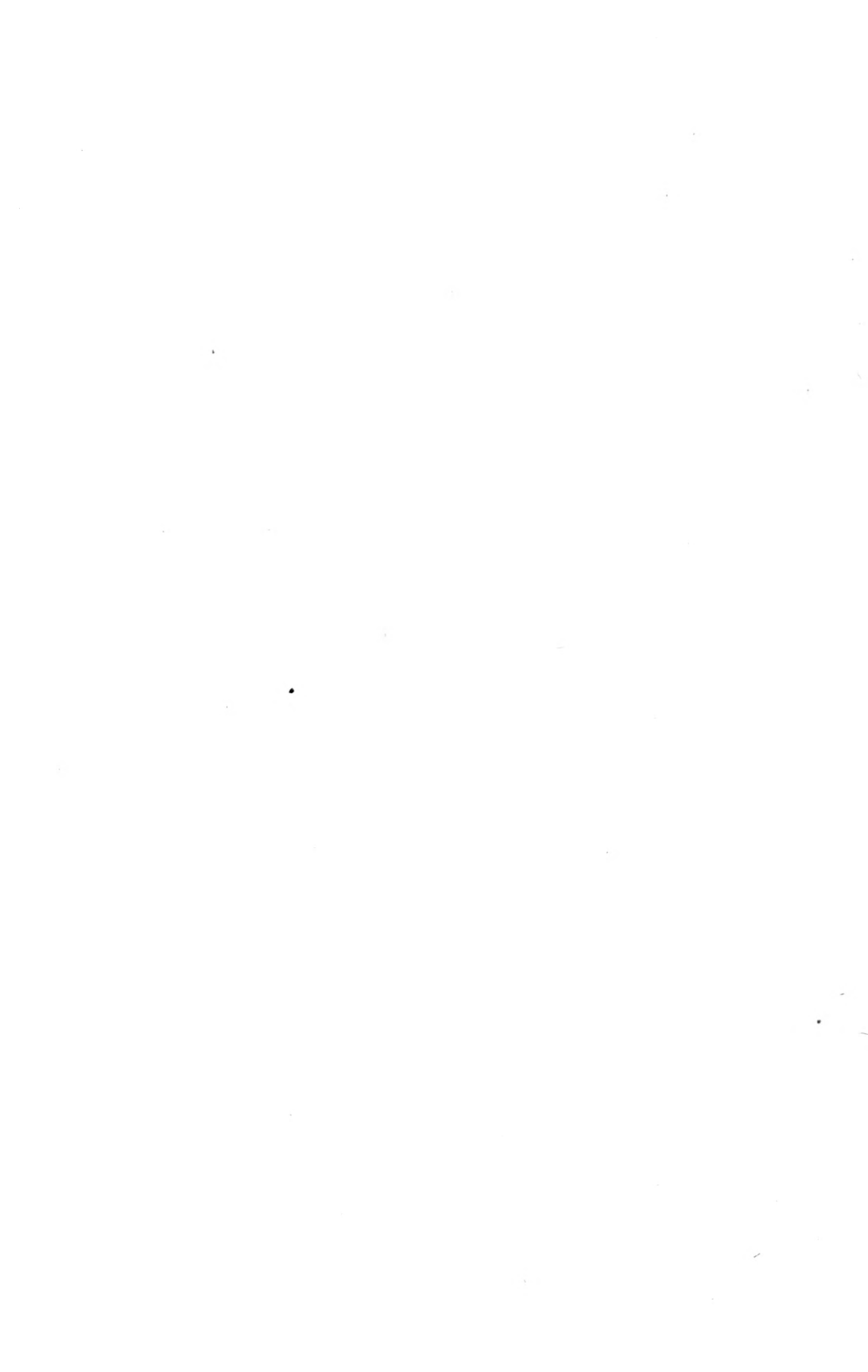
We believe that the creation of the permanent Tax Commission and the classification of property are essential to any substantial progress, and we hope the legislative assembly will endorse both of these principles.

There may be differences of opinion as to the percentage to be fixed for the different classes of property, but few students of the subject are opposed to the idea of classification and all states that have given it a trial have found it satisfactory.

A permanent tax commission working under the classification, as we have suggested, should be able easily to provide for the financial needs of the state and distribute the burden more equitably and fairly than in past.

APPENDIX





ACT CREATING THE TAX AND LICENSE COMMISSION AND PRESCRIBING ITS POWERS AND DUTIES.*

Section 1. That a commission is hereby created composed of C. J. McNamara, a resident of the County of Chouteau, State of Montana; Chas. R. Leonard, a resident of the County of Silver Bow, State of Montana, and Wm. Lindsay, Sr., a resident of the County of Carbon, State of Montana, said persons being hereby named and appointed as members of said commission and said commission shall be called the Tax and License Commission. The compensation of the members of this Commission shall be paid out of the General Fund of the State, and there is hereby appropriated for the payment of traveling expenses, office expenses and all other expenses as authorized, the sum of \$25,000. Should a vacancy occur in said commission through the death or resignation of any member thereof, or through any other cause, the Governor shall appoint some qualified person to fill such vacancy.

Section 2. That each member of said commission shall be paid actual traveling and other necessary expenses, and in addition, a compensation of Ten (\$10.00) Dollars per diem while actually engaged in the work of the commission and while going to, or returning from such work. The commission is authorized to hold sittings and public hearings anywhere in the State of Montana, to send for persons and papers, to administer oaths, to summon or compel the attendance of witnesses and to take testimony, and to employ such secretaries, experts, stenographers and other assistants as shall be necessary to carry out the purpose for which such commission is created. Any expert employed may or may not be a citizen of the State of Montana.

Section 3. That for the purposes of this Act said commission shall have power to require by subpoena the attendance and testimony of witnesses and the production of books, papers and documents relating to any matter under investigation. Such attendance and the production of such documentary evidence may be required from any place in the state at any designated place of hearing, and in case of disobedience to such subpoena, the commission may invoke the aid of any District Court of the State of Montana in requiring the attendance and testimony of witnesses and the production of books, papers and documents under the provisions of this Section; and any of the District Courts of the State of Montana, in case of contumacy or refusal to obey a subpoena issued, shall, upon a petition filed by said commission, setting up the facts and the necessity of having such witness appear before the commission, summarily direct that a subpoena be issued requiring any person or corporation to appear before the commission (and produce books and papers if so ordered) and give evidence touching the matter in question; and any failure to obey such order of the court may be

* Chapter 73, Session Laws Fifteenth Legislative Assembly.

punished by such court as for a contempt thereof. The claim that any such testimony or evidence may tend to incriminate the person giving such evidence shall not excuse such witness from testifying; but such evidence or testimony shall not be used against such person on the trial of any criminal proceeding.

Section 4. The said commission shall report to the State Board of Equalization its findings and recommendations, and submit the testimony taken from time to time, and shall make a final report, accompanied by the testimony not previously submitted, and not later than the 30th day of November, 1918, and the term of this commission shall expire March 1, 1919. Said commission shall make at least one report to the State Board of Equalization within the first six months of its appointment and a second report within the next year of its appointment.

Section 5. Said commission shall inquire into the assessment and relative amount of taxes paid upon all forms of property in the several counties and shall investigate the relative amount of license and other taxes paid by both foreign and domestic corporations and shall make such investigations with the view of determining what further and other license taxes or other taxes should be paid by foreign or domestic corporations doing business in this state; in such inquiry and investigation said commission shall consult and co-operate with the State Board of Equalization, with a view to gathering evidence and information and making recommendations which will be of assistance to said State Board of Equalization, in the performance of its duties, in securing a fair, just and equitable valuation of taxable property in the state in adjusting and equalizing the valuation thereof among the several counties, and in raising the necessary revenue for such purposes.

Section 6. That said commission, in its final report, shall further recommend such legislation as in its opinion shall be appropriate for carrying into effect the provisions of Section 15 of Article XII of the Constitution of the State of Montana, as the same was amended at the general election held in November, 1916, and shall embody such recommendations in the form of a proposed bill, to be introduced at the Legislative Session in the year 1919.

Section 7. That all reports of said commission shall, by the said State Board of Equalization, be transmitted to the Senate and House of Representatives of the Legislative Assembly of the year 1919, with such recommendations and suggestions as in the opinion of said State Board of Equalization are appropriate and essential for carrying into effect the provisions of said Section 15 of Article XII of the Constitution of the State of Montana, as amended, or for amending or supplementing any law now existing, or which may hereafter be enacted for the purpose of carrying into effect said Section 15 of Article XII of said Constitution, or for raising the necessary revenue for State purposes.

Section 8. No money shall be paid for any of the expenses of said commission except upon an order of the commission, signed by the chairman thereof and all claims shall be audited by the State Board of Examiners and paid by warrant upon the State Treasurer, drawn upon the appropriations made for the payment thereof.

Section 9. All Acts and parts of Acts in conflict herewith are hereby repealed.

Section 10. This Act shall be in full force and effect from and after its passage and approval.

Approved March 1st, 1917.

PROPOSED LEGISLATION.

BILL FOR AN ACT TO CREATE A PERMANENT TAX COMMISSION, AND DEFINING THE DUTIES THEREOF.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. There is hereby created a commission, to be designated and known as the Montana Tax Commission.

Section 2. The said Montana Tax Commission shall be composed of three members, who shall be appointed by the governor by and with the advice and consent of the senate.

Section 3. Of such three persons composing said commission, one shall be appointed and designated for a term ending March 1, 1921; one for a term ending March 1, 1923; and one for a term ending March 1, 1925, each of said periods and terms of office to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed as aforesaid, each succeeding commissioner shall be appointed and hold office for a term of six (6) years, except in the case of a vacancy as hereinafter provided, and each commissioner shall hold office until his successor shall have been appointed and qualified. The governor shall have power to remove a commissioner for inefficiency, neglect of duty or malfeasance in office, but, before removal, the commissioner shall be furnished with a copy of the charges against him, and have an opportunity to be heard in defense.

In case of a vacancy it shall be filled by appointment by the governor for the unexpired portion of the term in which said vacancy occurs. Said appointment to be confirmed by the senate. If such appointment is made when the legislative assembly is not in session, the appointee shall hold office until his appointment is considered and acted upon by the Senate at the next succeeding session of the legislature, when, if such appointment is not confirmed, the office shall become vacant, and the governor shall thereupon, by and with the advice of the senate, appoint a suitable person to fill such vacancy for the remainder of such term.

Section 4. The persons appointed to be members of such commission shall be such as are known to possess knowledge of and training in the subject of taxation laws, and skilled in matters pertaining thereto, and they shall be so selected that the commission will not be composed of more than two persons who are members affiliated with the same political party or organization. No person appointed a member of said commission shall hold any other office under the law of this state, nor any office under the government of the United States or any other state.

Each commissioner and each employee shall devote his entire time to the duties of the office and shall not hold any position of trust or profit, engage in any occupation or business interfering with or incon-

sistent with his duties as such commissioner or employee, or serve on or under any committee of any political party or take part either directly or indirectly, in any political campaign in the interest of any political party or organization or candidate for office.

Section 5. Each commissioner and employee shall, within thirty (30) days after notice of his appointment, and before entering upon the discharge of his duties, take, subscribe and file with the Secretary of State the oath of office prescribed by the constitution of this state.

Section 6. The member of said commission whose term of office expires March 1, 1921, shall be the chairman of said commission during his term of office, and thereafter the member whose term next expires shall be chairman during the remainder of his term.

Each of the members of the said commission shall receive an annual salary of Five Thousand Dollars in equal monthly installments in the same manner that other state salaries are paid.

Section 7. The Commission first appointed under this act, having duly qualified, shall, without delay, meet at the capitol in Helena. A majority of said commission shall constitute a quorum for the transaction of business and the performance of the duties of said commission. The said commission shall be in continuous session and open for the transaction of business every day, except Sundays and legal holidays, and the sessions of said commission shall stand and be deemed to be adjourned from day to day without formal entry thereof on its records. The commission may hold sessions in conducting investigations at any other place than the capitol when deemed necessary to facilitate and render more thorough the performance of its duties.

Section 8. Said commission shall appoint a secretary at a salary of not to exceed three thousand (\$3,000) dollars per annum, and such other experts, assistants, clerks and stenographers, as may be necessary. Provided, however, that the total expense for such experts, assistants, clerks and stenographers, exclusive of said secretary, shall not exceed ten thousand (\$10,000) dollars, per annum. And provided further, that if it become necessary to employ experts, assistants, clerks and stenographers, in excess of such as can be obtained for said sum of ten thousand (\$10,000) dollars, then said commission may, with the approval and consent of the State Board of Examiners, employ such additional assistants, clerks and stenographers as may be necessary. The secretary of the commission shall keep full and correct minutes of all the testimony taken, hearings had and the proceedings of said commission, and shall perform such other duties as may be required by said commission. The commission shall have power to make all necessary or needful rules consistent with the laws of this state for the orderly and successful performance of its duties and for conducting hearings and other proceedings before it.

Section 9. The commission shall be provided with suitable and necessary offices, office furniture, supplies, stationery, books, periodicals, newspapers, maps, and financial commercial reports and all necessary expenses therefor shall be audited and paid as other expenses are audited and paid.

The actual necessary expenses of the commission and its secretary, clerks, stenographers and such experts and assistants as may be employed by said commission while traveling on the business of the commission shall be paid by the state, such expenditures to be itemized and sworn to by the party who incurred the expense and approved by the chairman of the commission or a majority thereof.

Section 10. It shall be the duty of the commission and it shall have power and authority:

(1) To advise with, and aid and assist the County Boards of Equalization and the State Board of Equalization in the performance of their duties as required and prescribed in Section 15, as amended, of Article XII of the constitution and in any law which may be enacted to carry the same into effect.

(2) To confer with, advise and give the necessary instructions and directions to county assessors throughout the state as to their duties under the laws of the state, and to that end call meetings of county assessors to be held at the state capitol for the purpose of conferring with and receiving necessary instructions from the commission as to the laws governing the assessment and taxation of all classes of property. At least one such meeting shall be held each year and the assessors attending shall be entitled to their reasonable and necessary expenses actually incurred in attending such meetings, to be paid by the state. Such expenditures to be itemized and duly sworn to, by them, and approved by the chairman of the commission, or a majority thereof.

(3) To direct proceedings, actions and prosecutions to be instituted and enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the laws of this state governing the returns of assessment and taxation of property, and to cause complaints to be made against county assessors, members of boards of equalization, or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or neglect of duty. To require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture and punishment for violation of the laws of the state in respect to the assessment and taxation of property in their respective counties.

(4) To require town, city, village, county and other public officers to report information as to the assessment of property, collection of taxes received from licenses, and other sources, and such other informa-

tion as may be needful in the work of the commission, in such form as the commission may prescribe.

(5) To require individuals, co-partnerships, companies, associations and corporations to furnish such information as may be required by the commission concerning all subjects pertaining to taxation, including their capital, funded or other debt, current assets and liabilities, earnings, operating expenses and taxes, as well as all other statements now or hereafter required by law for taxation purposes.

(6) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which the commission may have authority to investigate or determine.

(7) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions in the district court in any matter which the commission may have authority to investigate or determine.

(8) One or more members of the commission shall officially visit each county of the state annually, and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation.

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature of the state such legislation as said commission may deem expedient to prevent evasions of assessment and taxing laws and to secure just and equal assessment and taxation in this state.

(10) To consult and confer with the State Board of Equalization of the state upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the commission, and to furnish the board from time to time such assistance and information as it may require relative to tax matters.

(11) To transmit to the governor on or before the third Monday in December, of each year, and to each member of the legislature on or before the first Monday in January of each odd numbered year, the report of the commission for the two preceding fiscal years showing all the taxable property in the state and the value of the same, in tabulated form.

(12) To exercise and perform such further powers and duties as may be required or imposed upon the commission by law.

Section 11. The said Montana Tax Commission shall also have the following powers and duties:

(1) To carefully examine into all cases where it is alleged that property subject to taxation has not been assessed or has been fraudulently or for any reason improperly or unequally assessed, or the law

in any manner evaded or violated, and to cause to be instituted such proceedings as will remedy improper or negligent administration of the taxing laws of the state.

(2) To recommend to the State Board of Equalization to raise or lower the assessed valuation of any real or personal property in the state, to the end that the assessed valuation of all property throughout the state shall be as nearly equal and uniform as may be upon any given class of property.

Section 12. Oaths to witnesses in any matter under the investigation or consideration of the commission may be administered by the secretary of the commission or any member thereof. In case any witness shall fail to obey any order or summons to appear before said commission, or shall refuse to be sworn, or shall refuse to testify or answer any material questions or to produce any records, books, papers, or documents when required so to do, such failure or refusal shall be reported to the attorney general, who shall thereupon proceed in the proper court to compel obedience to any summons or order of the commission, or to punish witnesses for any such neglect or refusal.

Section 13. Any person who shall disobey or disregard any summons or order of the commission, or shall refuse to be sworn as a witness, or refuse to testify or answer any material question, or fail, neglect or refuse to produce any records, books, papers or documents when required so to do by any summons or order of the commission, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than one thousand dollars (\$1,000.00), or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment.

Section 14. All acts or parts of acts inconsistent herewith are hereby repealed.

Section 15. This act shall take effect and be in full force and effect from and after its passage.

A BILL FOR AN ACT ENTITLED: "AN ACT FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE STATE OF MONTANA OF AN AMENDMENT TO SECTION 15 OF ARTICLE XII OF THE CONSTITUTION AS AMENDED, CREATING COUNTY BOARDS OF EQUALIZATION, AND A STATE TAX COMMISSION, AND DEFINING THEIR POWERS AND DUTIES."

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. That Section 15 of Article XII of the Constitution of the State of Montana, as amended, be amended as hereinafter provided, and that the question of said amendment be submitted to the qualified electors of the State of Montana at the next general election.

Section 2. That Section 15 of Article XII of the Constitution as amended be, and the same is hereby amended to read as follows:

Section 15. The board of county commissioners of each county shall constitute the County Board of Equalization. The duties of such boards shall be to adjust and equalize the valuation of taxable property within their respective counties, and all such adjustments and equalizations may be supervised, reviewed, changed, increased or decreased by the Montana Tax Commission. The Montana Tax Commission shall be composed of three members who shall be appointed by the Governor. A majority of the members of the Montana Tax Commission shall constitute a quorum. The term of office of one of the commissioners first appointed shall end on March 1st, 1923; of another first appointed on March 1st, 1925; and of the third first appointed on March 1st, 1927. Each succeeding commissioner shall hold his office for the term of six years, and until his successor shall have been appointed and qualified. In case of a vacancy, the person appointed to fill such vacancy shall hold office for the unexpired term in which the vacancy occurs. The qualifications and salaries of such commissioners shall be as provided by law, provided, however that the salary of each commissioner shall not be less than five thousand dollars (\$5,000.00) per annum. The commission shall adjust and equalize the valuation of taxable property among the several counties, and the different classes of taxable property in any county and in the several counties and between individual tax-payers; classify property for the purpose of taxation and provide the percentum of value of each class as the basis for taxation where a classification has not been made and a percentum of the valuation provided by law; supervise and review the acts of county assessors and county boards of equalization; change, increase or decrease valuations made by county assessors or equalized by county boards of equalization; make the assessment and apportionment provided for in Section 16 of Article XII and the special

levy required by Section 9 of said Article, as amended; exercise such authority and do all things necessary to secure a fair, just and equitable valuation of taxable property among the counties between the different classes of property and between individual tax-payers. Said commission shall also have such other powers, and perform such other duties relating to taxation as may be prescribed by law.

Section 3. Separate official ballots shall be used at the general election to be held in November, 1920, which shall have printed thereon the words: "For the amendment to the constitution providing for the creation of County Boards of Equalization, and a State Tax Commission, and defining their powers and duties," and the words: "Against the amendment to the constitution providing for the creation of County Boards of Equalization and a State Tax Commission and defining their powers and duties," and each elector shall designate a preference for either of the provisions by making an X before the proposition for which such elector desires to vote.

Section 4. The votes cast for and against the amendment above proposed shall be canvassed and determined as provided by the general election laws of the State of Montana.

Section 5. All Acts and parts of Acts in conflict herewith are hereby repealed.

Section 6. This Act shall take effect and be in full force from and after its passage and approval.

A BILL FOR AN ACT ENTITLED: "AN ACT PRESCRIBING THE POWERS AND DUTIES OF THE STATE BOARD OF EQUALIZATION AND REPEALING SECTIONS 2584 TO 2592, INCLUSIVE, OF THE REVISED CODES OF MONTANA OF 1907."

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. The powers and duties of the State Board of Equalization are as follows:

Subdivision 1. To prescribe rules for its own government and for the transaction of its business.

Subdivision 2. To prescribe rules and regulations not in conflict with the constitution and laws of the State of Montana to govern county Boards of Equalization, and the assessors of the different counties in the performance of their duties.

Subdivision 3. To prepare and enforce the use of forms in relation to the assessment of property.

Subdivision 4. To hold meetings at the State Capitol as prescribed by its rules, and such special meetings as the president of the board may direct.

Subdivision 5. To annually assess the franchise, roadway, roadbed, rails and rolling stock and all other property of all railroads, and the pole lines and rights of way and all other property of all telegraph and telephone lines, electric power and transmission lines, ditches, canals and flumes, and other similar properties, constituting a single and continuous property operated in more than one county in the state, and to apportion such assessments to the counties in which such properties are located on a mileage basis. Provided, however, that lots and parcels of real estate, not included in right of way, with the buildings, structures, and improvements thereon, dams and power houses, depots, stations, shops and other buildings erected upon right of way, furniture, machinery and other personal property shall not be considered as a part of any such single and continuous property, but shall be considered as separate and distinct therefrom and shall be assessed by the county assessor of the county wherein they are situate.

Subdivision 6. To equalize the assessment of each mortgage, deed of trust, contract or other obligation by which a debt is secured, and which affects property situated in two or more counties, and to apportion the assessment thereof to each of said counties.

Subdivision 7. To transmit to the county clerk of each county its apportionment of all assessments made by such board.

Subdivision 8. To meet at the state Capitol on the fourth Monday in July and remain in session from day to day (Sundays and holidays excepted) until the third Monday of August, and later if the business of the board requires, and at such meetings adjust and equalize the valuation of taxable property among the several counties, and the

different classes of taxable property in the same and in the several counties and between individual tax-payers; supervise and review the acts of the county assessor and the county boards of equalization; change, increase or decrease valuation made by county assessors or equalized by the county boards of equalization, and exercise such authority and do any and all things necessary to secure a fair, just and equitable valuation of taxable property among the counties and between the different classes of property and individual taxpayers; provided, however, that no change shall be made in the assessment of the property of any individual taxpayer as made by any assessor, or as adjusted and equalized by any county board of equalization without first notifying the taxpayer whose assessment is proposed to be changed by a letter deposited in the post office, postpaid, and addressed to the taxpayer at least ten days before action is taken of the day fixed when the matter will be investigated.

Subdivision 9. To visit as a board, or by the individual members thereof, the several counties of the state, whenever deemed necessary, for the purpose of inspecting the property and learning the value thereof.

Subdivision 10. To call before it, or any member thereof, on such visit, any officers of the county, and to require them to produce any public records in their custody; to issue subpoenas for the attendance of witnesses or production of books before the board, or any member thereof; which subpoenas must be signed by a member of the board and may be served by any person.

Subdivision 11. To furnish to the legislative assembly such information as may be requested by such legislative assembly, or either house, or any committee of either house.

Subdivision 12. To keep a record of all its proceedings.

Subdivision 13. To appoint a clerk who must assist the secretary of the board and perform such other duties as the board may require, and who shall hold his office during the pleasure of the board.

Subdivision 14. To require of any person, firm or corporation against whom the assessment of any property required to be assessed by said board is made, such information as may be necessary or desired by said board for the purpose of making such assessment.

Section 2. Any person, firm or corporation aggrieved by the action of any county board of equalization may appeal to the State Board of Equalization by filing with the county board a notice of appeal, and a duplicate thereof with the State Board of Equalization within five days after the action of said county board, which notice shall specify the action complained of, and the reasons assigned for such complaint. The state board may require the county board to certify the minutes of its proceedings resulting in such action, and all testimony taken in connec-

tion therewith, and may reverse, modify or affirm the action complained of.

Section 3. The secretary of the board shall transmit to each county clerk a statement of the changes made by the board in the assessment book of the county, or any assessment contained therein, which shall be prima facie evidence of the regularity of all proceedings of the board resulting in the action which is the subject matter of the statement.

Section 4. Between the first and third Monday in August of each year the board must determine the rate of state tax to be levied and collected upon the assessed valuation of the property of the state which, after allowing twelve per cent for delinquencies in the cost in collection of taxes, must be sufficient to raise the specific amount of the revenue required by the legislative assembly for state purposes. The board must immediately thereafter transmit to the county clerk of each county a statement of such rate, and upon its receipt, the county clerk must, in writing, notify the State Board of Equalization thereof.

Section 5. Every person served with a subpoena who fails or neglects without just excuse to obey it, and every officer who refuses to obey the rules and regulations prescribed by the board, or to perform the duties prescribed therein, shall forfeit to the state of Montana, five hundred (\$500.00) dollars, to be recovered by action in the name of the state, which action may be commenced and tried in any county of the state.

Section 6. The secretary, or any member of the board may administer and certify oaths.

Section 7. Each member of the board is entitled to repayment for actual expenses incurred by him while traveling in discharge of his duties, and all money paid out for necessary clerical work, stationery and postage stamps, to be audited and allowed by the State Board of Examiners.

Section 8. Sections 2584 to 2592, inclusive, of the Revised Codes of Montana of 1907 and all acts or parts of acts in conflict herewith are hereby repealed.

Section 9. This act shall be in full force and effect from and after its approval.

A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE ASSESSMENT AND TAXATION OF TELEPHONE, TELEGRAPH, ELECTRIC POWER AND TRANSMISSION LINES, CANALS, DITCHES, FLUMES AND OTHER PROPERTY OWNED OR OPERATED IN MORE THAN ONE COUNTY OF THE STATE AND CONSTITUTING A SINGLE AND CONTINUOUS PROPERTY THROUGHOUT MORE THAN ONE COUNTY."

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. The president, secretary, or managing agent, or such other officer as the State Board of Equalization may designate, of any corporation, and each person or association of persons owning or operating a telegraph, telephone, electric power or transmission line, canal, ditch, flume, or other property other than real estate not included in right of way, and which constitutes a single and continuous property throughout more than one county, must on or before the first Monday of March in each year furnish the State Board of Equalization a statement, signed and sworn to by one of such officers, or by the person, or one of the persons forming such association, showing in detail for the year ending on the first Monday of March each year, as follows:

1. The whole number of miles of said property in the state, and where the property is partly out of the state, the whole number of miles without the state and the whole number of miles within the state owned or operated by such corporation, person or association.

2. The total value of the entire property and plant both within and without the state and the total value of that portion of the same within the state.

3. A complete description of the property within the state, giving the points of entrance into and the points of exit from the state, and the points of entrance into and the points of exit from each county, with a statement of the total number of miles in each county in the state.

4. Such other information regarding such property as may be required by the State Board of Equalization.

Section 2. The county assessor of every county must, on the second Monday in July of each year, transmit to the State Board of Equalization a statement showing:

1. The name and address of each corporation, person and association owning or operating any telegraph, telephone, electric power or transmission line, canal, ditch, flume or other similar property in more than one county of the state, whose property, or any part thereof, has been assessed by such county assessor.

2. A complete description of all such property assessed to every such corporation, person or association together with the assessed value thereof.

Section 3. The county clerk of each county must, on the second Monday in August of each year, transmit to the State Board of Equalization a statement showing:

1. Any and all changes, corrections and orders made by the County Board of Equalization regarding the assessment of the property of any such corporation, person or association.

Section 4. At the regular meeting of the State Board of Equalization in each year it shall be the duty of the board to afford an opportunity to any corporation, person or association owning or operating any such property in this state, or to any taxpayer, to appear before the board and submit any facts which may tend to inform the board or to give it information to the end that a fair and equitable assessment of such property may be made.

Section 5. If any corporation, person or association shall fail, neglect or refuse to furnish the State Board of Equalization with a full, true and correct statement as required by Section 1 of this act, or if the board shall have reason to believe that any such statement furnished the board is incorrect or erroneous in any particular, the board shall order a hearing for the purpose of ascertaining and determining such facts as will enable the board to assess the property of such corporation, person or association in accordance with the provisions of Section 6 of this act. At least five days' written notice of such hearing shall be given to such corporation, person or association, and on such hearing the board shall ascertain and determine each and all of the matters and facts which should have been stated in such statement.

Section 6. The State Board of Equalization must meet at the capitol on the fourth Monday in July of each year and remain in session from day to day (Sunday and holidays excepted), until the third Monday in August, and later if the business of the board requires it.

At such meeting the board must assess all of the properties described in Section 1 of this act, but franchises granted by the United States must not be assessed.

The value for taxation of the property and plant of each telegraph, telephone, electric power and transmission line, canal, ditch, flume, and other properties to be assessed by the State Board of Equalization, shall be that portion of the total value of the entire plant and property wherever situated that the total mileage within this state bears to the total mileage wherever situated, after deducting from such portion the total assessed value of all property which has been assessed for taxation in this state by the county assessors of the several counties of this state.

and the State Board of Equalization shall assess the same accordingly.

Between the third and fourth Mondays of August the State Board of Equalization must apportion the total assessment of each of the properties assessed by such board to the counties in which the same are situated in proportion to the number of miles in such counties.

Section 7. The State Board of Equalization must, not later than the fourth Monday of August, transmit or mail to the county clerk of each county to which such apportionment has been made, a statement showing the length of the property in such county; a description of the same sufficient for identification; the assessed value per mile of the same as determined by a pro rata distribution per mile of the assessed value of the whole; and the amount apportioned to the county. The county clerk must enter the statement on the assessment roll or book of the county, and enter the amount of the assessment apportioned to the county in the column of the assessment roll or book, which shows the total value of all property for taxation in the county.

Section 8. On the second Monday in September the board of county commissioners of each county must make and cause to be entered in the proper record book an order stating and declaring the length of the property within the county of each of such properties assessed by the State Board of Equalization; the assessed value per mile; the total valuation within the county; the number of miles and the assessed value in each incorporated city and town and in each school, road or other taxing district in the county through which such property extends, as fixed by the State Board of Equalization, which shall constitute the assessment value of such property for taxation purposes in such cities, towns, school, road and other taxing districts, and the county clerk must transmit a copy of said order to the city or town council, trustees or other legislative body of each incorporated city and town, to the trustees of each school district, and to the authorized authorities for other taxing districts through which such property extends. All such property is taxable upon said assessment at the same rate, by the same officers, and for the same purposes as the property of individual taxpayers within such cities, towns, school, road and other taxing districts respectively, and such taxes must be collected in the same manner, at the same time and by the same officers as other taxes are collected.

Section 9. The State Board of Equalization must prepare each year a book in which must be entered every such assessment made by the board, either in writing or by both writing and printing. Each assessment so entered must be signed by the president and secretary of the board. The record of the apportionment of assessments made by the State Board of Equalization to the several counties must be made in a separate book. In the last described book must be entered the name of

the corporation, person or association to whom such property was assessed; the whole number of miles of such property in the state; the number of miles in each county; the value per mile of said property; and the amount of such total assessment apportioned to each county for taxation.

Section 10. All acts and parts of acts in conflict herewith are hereby repealed.

Section 11. This act shall be in full force and effect from and after its passage and approval.

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR THE CLASSIFICATION OF TAXABLE PROPERTY IN THIS STATE FOR THE PURPOSE OF TAXATION, AND PROVIDING THE PERCENTAGE OF THE TRUE AND FULL VALUE OF EACH CLASS WHICH SHALL BE TAKEN AND USED AS THE BASIS FOR THE IMPOSITION OF THE TAX THEREON."

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. For the purpose of taxation the taxable property in this State shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

Class Three. Live stock, poultry and all agricultural products; stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation, association or individual in this state.

Class Six. The shares of stock of national banking associations, and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association or individual, the amount of the deposits and any indebtedness representing money borrowed for use

in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

Class Seven. All property not included in the six preceding classes.

Section 2. As a basis for the imposition of taxes upon the different classes of property above specified, a percentage of the true and full value of the property of each class shall be taken as follows:

- (a) Class One: 100 per cent of its true and full value.
- (b) Class Two: 20 per cent of its true and full value.
- (c) Class Three: $33\frac{1}{3}$ per cent of its true and full value.
- (d) Class Four: 30 per cent of its true and full value.
- (e) Class Five: 7 per cent of its true and full value.
- (f) Class Six: 40 per cent of its true and full value.
- (g) Class Seven: 40 per cent of its true and full value.

Section 3. All acts and parts of acts in conflict herewith are hereby repealed.

Section 4. This act shall take effect and be in full force from and after its passage and approval.

RESOLUTIONS ADOPTED BY THE STATE ASSOCIATION OF ASSESSORS AT BUTTE, MONTANA, AUGUST 15, 16 AND 17, 1918.

WHEREAS, the State Association of Assessors of Montana, at its meeting held at Butte, Montana, on August 15, 16 and 17th, 1918, has been in session with the State Tax Commission of the state of Montana; and,

WHEREAS, the exchange of views at said joint sessions has been of great benefit and advantage to the State Association of Assessors and the individual members thereof;

BE IT RESOLVED, By the State Association of Assessors in convention assembled,

That it is the sense of said State Association of Assessors that the legislature of the state of Montana should create a permanent State Tax Commission, consisting of three members; and

IT IS FURTHER RESOLVED, That this association favors the classification of all property in the state for the purposes of taxation, said classification to be made by the permanent State Tax Commission; and,

BE IT FURTHER RESOLVED, That the assessors of all the counties in the state of Montana should meet as a body with said permanent state tax commission at least once each year, and that the expenses of said assessors in attending such meeting be defrayed by the state of Montana; and

BE IT FURTHER RESOLVED, That the term of office of county assessors shall be fixed at six years, and that the salaries of all county assessors and their deputies be increased; and

BE IT FURTHER RESOLVED, That the Secretary of State of the state of Montana, prior to the first Monday in March of each year send to the assessors of each county a list of all automobiles registered from such county, such list to contain the names of the owners, alphabetically arranged, of such automobile, street and number of such owner, and city, the make and year of such automobile, and the license number thereof, designated by the Secretary of State. And that the law of the state of Montana be so amended as to require the registration of all automobiles between the first day of January and the first day of March of each year, and that the Secretary of State send to each assessor supplemental lists of automobiles registered after the first day of March.

AND BE IT FURTHER RESOLVED, That a copy of these resolutions be mailed to each member of the State Tax Commission, to each member of the State Board of Equalization and to each assessor within the state.

BE IT RESOLVED By the State Association of Assessors of Montana, in convention assembled at Butte, Montana, this 17th day of August, 1918, that, Whereas at a meeting held by this association at Missoula, Montana, on the 21st to 25th days of January, 1918, this association made and prepared a schedule of valuations upon the various classes of subjects of taxation within the state of Montana, and made an examination of the abstracts of assessment of the various counties within the state, and found considerable variation and inequality in the values, for the purposes of taxation, placed upon such classes of property in the different counties of the state,

BE IT RESOLVED, That it is the sense of this convention and association that the State Board of Equalization should make the necessary adjustment of values to make the assessment of the same class of property equal in all the counties of the state.

BE IT RESOLVED, By the State Association of Assessors of Montana, in convention assembled at Butte, Montana, this 17th day of August, 1918, that this association respectfully requests the State Tax Commission of the state of Montana to make a comparative compilation in detail of the assessments of the several counties of the state of Montana, and mail a copy thereof to each county assessor in the state of Montana.

WHEREAS, The banks and non-residents of the state of Montana are at present time exempt from taxation on mortgages, and the State Association of Assessors of Montana in convention assembled at Butte, Montana, this 17th day of August, 1918, endorses the proposed constitutional amendment to be submitted to the voters of the state of Montana, at the next general election exempting mortgages from taxation, but is in favor of the taxation of notes evidenced by mortgages,

NOW THEREFORE, BE IT RESOLVED, That this association is in favor of the exemption of mortgages from taxation but that the notes evidenced by mortgages be classed as solvent credits within the state of Montana, and be taxed as solvent credits, at five mills.

BE IT RESOLVED by this State Association of Assessors, in convention assembled this 17th day of August, 1918, that the Secretary of the State Tax Commission be made the permanent secretary of the State Association of Assessors.

TABLES RELATING TO THE ASSESSMENT AND TAXATION OF PROPERTY, REVENUES AND BONDED INDEBTEDNESS IN MONTANA.

TOTAL ASSESSED VALUE OF ALL PROPERTY IN MONTANA FOR THE YEARS 1917 AND 1918.

	1917	1918
Real estate and improvements	\$312,765,776	\$330,412,029
Railroads (by State Board of Equalization)	82,745,986	83,483,696
Net proceeds of mines	45,519,461	17,355,196
Live stock	65,685,652	74,164,885
All other personal property	75,569,654	83,888,381
Total	\$582,286,529	\$589,304,187
Net Increase		7,017,658

INCREASE OR DECREASE IN TOTAL ASSESSED VALUE OF ALL PROPERTY IN MONTANA, AS ABOVE, FOR THE YEARS 1917 AND 1918.

	Increase for 1918 over 1917	Decrease for 1918 over 1917
Real estate and improvements	\$17,646,253	\$.....
Railroads (by State Board of Equalization)	737,710
Net proceeds of mines	28,164,265
Live stock	8,479,233
All other personal property	8,318,727
Total	\$35,181,923	\$28,164,265
Net increase 1918 over 1917	7,017,658	

*The assessment of property shown for 1918 is that contained in the annual abstracts returned by County Assessors.

ASSESSMENT OF EACH CLASS OF PROPERTY CONTAINED IN REAL ESTATE AND IMPROVEMENTS, FOR THE YEARS 1917 AND 1918.

	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Farm and grazing lands.....	\$157,025.661	\$169,527,397	\$12,501,736	\$.....
Coal lands	1,194,439	1,174,765	19,674
Timber lands	5,770,145	5,766,840	3,305
Mining claims	720,998	806,763	85,765
Other lands	1,887,628	1,953,018	65,390
Improvements on above lands	33,626,296	36,393,943	2,767,647
City or town lots	38,417,032	38,954,632	537,600
Improvements on same	51,169,215	54,397,594	3,228,379
High power and tower lines	3,298,034	2,676,644	621,390
Electric light companies	1,099,825	1,309,959	210,134
Telegraph	810,801	831,374	20,573
Telephones	1,580,733	1,591,580	10,847
Street railways	649,205	728,131	78,926
Gas works	159,581	151,740	4,841
Water works	615,215	1,165,124	549,909
Mining ditches	240,185	188,235	51,950
Irrigation ditches	950,650	379,320	571,330
N. P. block system	99,702	61,812	37,890
Round houses, gravel beds, station grounds and depots	3,392,345	3,526,896	134,551
Railroads valued by assessors	1,335,032	1,487,470	152,448
Mineral reservations	4,528,626	3,267,420	1,261,206
Improvements on lands, title to which is vested in another other than person so listing it.....	4,194,428	4,068,362	126,066
Total	\$312,765,776	\$330,412,029	\$20,343,905	\$2,697,652
Net Increase			17,646,253	

THE TOTAL ASSESSMENT OF EACH RAILROAD OPERATING IN MORE THAN ONE COUNTY IN MONTANA IN 1917 AND 1918 AS VALUED BY THE STATE BOARD OF EQUALIZATION UNDER SECTION 2557, REVISED CODES OF MONTANA, 1907.

	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Butte, Anaconda & Pacific	\$ 1,157,746	\$ 1,165,082	\$ 7,336	\$.....
Chicago, Burlington & Quincy.....	2,487,367	2,489,593	2,226
Chicago, Milwaukee & St. Paul....	18,396,257	18,650,286	254,029
Great Northern	30,581,678	30,899,111	317,433
Northern Pacific	27,098,253	27,251,199	152,946
Oregon Short Line	3,002,495	3,006,235	3,740
Yellowstone Park Ry.	22,190	22,190
Total	\$82,745,986	\$83,483,696	\$737,710	\$

TAX AND LICENSE COMMISSION

THE ASSESSMENT OF NET PROCEEDS OF MINES, BY COUNTIES IN 1917 AND 1918.

County	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Carbon	\$ 344,284	\$ 190,412	\$	\$ 153,871
Cascade	76,585	171,374	94,789
Deer Lodge	85,501	78,796	6,705
Fergus	88,540	34,190	54,350
Granite	71,724	338,549	266,825
Lewis and Clark	202,595	310,785	108,190
Madison	71,400	68,210	3,190
Musselshell	246,332	96,510	149,822
Phillips	50,000	30,000	20,000
Silver Bow	44,282,500	16,036,370	28,246,130
Total	\$45,519,461	\$17,355,196	\$469,804	\$28,634,069
Net Decrease	28,164,265

THE TOTAL ASSESSMENT OF LIVESTOCK IN 1917 AND 1918 WAS AS FOLLOWS:

Horses	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Thoroughbred	\$ 616,777	\$ 600,988	\$	\$ 15,789
Range	7,830,064	8,617,207	787,143
Cayuses and Indian ponies	223,770	236,021	12,251
Common, work and mules	14,306,871	15,493,661	1,186,790
Graded	34,765	23,380	11,385
Shetland	4,650	1,125	3,525
Jacks, colts, stallions and saddle horses	98,335	216,225	117,860
Total horses	\$23,115,262	\$25,191,607	\$2,076,345	\$
Cattle:				
Beef	\$ 421,440	\$ 636,432	\$ 214,992	\$
Yearlings	2,823,349	3,084,727	261,378
Two-year-olds	2,831,890	3,033,348	201,458
Three-year-olds	1,391,801	2,036,404	634,603
Common cows	3,428,782	4,515,776	1,086,994
Dairy Cows	1,123,807	792,080	331,727
Stock cattle	18,608,757	18,372,824	235,933
Thoroughbred	381,516	446,848	65,332
Graded	45,435	66,030	20,595
Bulls	112,659	210,517	97,858
Oxen	8,250	3,180	5,070
Arbitrary assessment	7,750	7,750
Total cattle	\$31,177,686	\$33,198,916	\$2,021,230	\$
Sheep:				
Stock	\$ 9,850,653	\$14,509,273	\$4,658,620	\$
Lambs	913,610	508,643	404,967
Rams	138,396	205,737	67,341
Total sheep	\$10,902,659	\$15,223,653	\$4,320,994	\$
Hogs	\$ 179,050	\$ 535,003	\$ 55,953	\$
Goats	4,275	6,006	1,731
Buffaloes	6,060	9,250	3,190
Elk	360	450	90
Dogs	300	300
Total live stock	\$65,685,652	\$74,164,885
Net increase 1918 over 1917	\$8,479,233

THE TOTAL ASSESSMENT OF EACH CLASS OF PERSONAL PROPERTY (OTHER THAN LIVESTOCK AND NET PROCEEDS OF MINES) IN 1917 AND 1918.

	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Mortgages	\$ 4,744,982	\$ 3,474,810	\$.....	\$1,270,172
Watches, jewelry and plate.....	4,015,513	4,320,204	304,691
Household goods and furniture.....	115,885	143,356	27,471
Musical instruments	1,056,708	1,168,912	112,204
Libraries—law and miscellaneous ..	166,130	184,480	18,350
Goods, wares and merchandise	16,989,152	19,979,943	2,990,791
Fixtures, saloons, stores and offices ..	2,442,887	2,635,333	222,446
Farming machinery and implements ..	3,759,600	4,290,150	530,550
Harness, blankets, robes, etc.	1,467,071	1,864,623	397,552
Carriages, wagons, etc.	1,312,946	1,594,011	281,065
Gas and steam engines.....	1,082,633	1,657,903	575,273
Automobiles	4,921,066	7,817,070	2,896,004
Motorcycles	17,092	13,370	3,722
Manufacturing and mining machy.	5,642,109	5,897,757	255,657
Lumber, wood, etc.	2,126,897	1,845,368	281,529
Coal, coke and ice.....	73,920	344,336	270,416
Ties	76,631	38,116	38,515
Wheat, oats, hay, barley and wool.....	1,491,141	609,388	881,753
Bees	5,765	91,999	86,234
Abstract books	16,050	11,700	4,350
Solvent credits, inc. deposits in banks ..	1,567,178	2,936,624	1,369,446
Money on hand or special deposit.....	2,794,862	2,231,068	563,794
Bank stock	13,713,928	13,808,812	94,884
Bonds	163,010	172,463	9,453
Stored ore and bullion	123,980	132,509	8,520
Cap. stock and surplus Com. Ins. Cos....	713,182	608,862	104,320
Building and loan stock.....	68,915	66,667	2,248
Threshing and plowing outfits	649,208	1,509,738	860,530
Dogs	35	35
Other personal property not listed above	4,248,222	4,408,480	160,258
Total	\$75,569,654	\$83,888,381	\$11,499,130	\$8,150,103
Net increase 1918 over 1917	8,318,727

COMPARISON OF TOTAL ACREAGE OF FARM, GRAZING, COAL, TIMBER AND OTHER
LANDS (EXCEPT TOWN LOTS) ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1917	Increase	Decrease
Beaverhead	\$ 603,680	\$ 634,587	\$ 30,907	\$
Big Horn	458,439	504,394	45,955
Blaine	633,506	880,366	246,860
Broadwater	392,569	416,516	24,007
Carbon	405,772	475,743	69,971
Carter	383,711	463,673	79,962
Cascade	1,332,500	1,380,046	47,546
Chouteau	1,442,189	1,850,725	408,536
Custer	1,854,470	1,890,741	36,271
Dawson	2,562,730	2,862,188	299,458
Deer Lodge	156,902	164,284	7,382
Fallon	763,869	823,750	59,881
Fergus	2,314,504	2,486,929	172,425
Flathead	987,166	980,016	7,150
Gallatin	815,406	946,666	131,260
Granite	283,438	288,549	5,111
Hill	1,316,815	1,646,048	329,233
Jefferson	311,673	639,394	327,721
Lewis and Clark	733,683	771,933	38,250
Lincoln	558,670	562,162	3,492
Madison	642,020	689,192	47,172
Meagher	771,365	799,737	28,372
Mineral	168,017	170,288	2,261
Missoula	904,544	949,893	45,349
Musselshell	1,628,217	1,543,741	84,476
Park	720,451	790,284	69,833
Phillips	410,396	619,956	209,560
Powell	609,267	669,425	60,158
Prairie	783,665	843,073	59,398
Ravalli	395,434	405,685	10,251
Richland	1,087,709	1,254,670	166,961
Rosebud	1,934,429	2,127,845	193,416
Sanders	548,749	587,612	38,863
Sheridan	1,192,260	1,401,224	208,964
Silver Bow	137,845	152,268	14,423
Stillwater	667,066	705,764	38,698
Sweet Grass	630,812	669,032	38,220
Teton	1,035,010	1,149,365	114,355
Toole	677,269	691,324	14,055
Valley	558,742	663,963	105,221
Wheatland	675,651	696,626	20,975
Wibaux	448,994	350,695	98,299
Yellowstone	977,102	1,647,520	670,418
Totals	\$35,936,646	\$39,975,912	\$4,229,191	\$189,925
Net Increase	4,039,266

**AVERAGE VALUE PER ACRE OF ALL FARM, GRAZING, COAL, TIMBER AND OTHER
LANDS (EXCEPT TOWN LOTS) AS ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$4.19	\$4.04	\$	\$.15
Big Horn	4.59	4.5604
Blaine	3.91	4.25	.34
Broadwater	3.50	3.4406
Carbon	6.81	6.5031
Carter	2.90	3.42	.52
Cascade	5.56	5.71	.15
Chouteau	4.37	4.2611
Custer	3.13	4.66	1.53
Dawson	3.60	3.2930
Deer Lodge	4.30	4.2802
Fallon	4.77	4.7403
Fergus	5.07	4.7928
Flathead	5.75	5.99	.24
Gallatin	8.66	7.7195
Granite	3.57	3.94	.37
Hill	4.70	4.5812
Jefferson	4.10	3.7238
Lewis and Clark	3.63	3.5706
Lincoln	4.41	4.3704
Madison	4.25	4.1411
Meagher	3.85	3.92	.07
Mineral	3.76	3.2256
Missoula	5.71	5.5120
Musselshell	4.07	5.15	1.08
Park	4.50	4.2525
Phillips	3.63	3.5904
Powell	4.60	4.4416
Prairie	3.51	3.54	.03
Ravalli	7.07	7.17	.10
Richland	4.16	4.49	.33
Rosebud	3.64	3.5806
Sanders	2.95	3.01	.06
Sheridan	4.01	3.8318
Silver Bow	4.34	3.9836
Stillwater	7.35	5.36	1.99
Sweet Grass	5.15	4.7436
Teton	6.05	5.9411
Toole	4.84	5.52	.68
Valley	3.97	3.9304
Wheatland	7.15	7.0213
Wibaux	4.24	5.53	1.29
Yellowstone	6.44	4.12	2.32
Average	\$4.64	\$4.57	\$	\$.07

**TOTAL ASSESSED VALUE OF ALL FARM, GRAZING, COAL, TIMBER AND OTHER
LANDS (EXCEPT TOWN LOTS) AS ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 2,530,990	\$ 2,562,363	\$ 31,373	\$
Big Horn	2,107,745	2,290,646	182,901
Blaine	2,479,223	3,755,765	1,276,542
Broadwater	1,374,851	1,438,203	63,352
Carbon	2,763,996	3,103,360	339,364
Carter	1,115,688	1,584,205	468,517
Cascade	7,408,123	7,549,090	140,967
Chouteau	6,314,022	7,893,322	1,579,310
Custer	5,814,504	8,816,976	3,002,472
Dawson	9,212,180	9,448,472	206,292
Deer Lodge	675,610	703,286	27,676
Fallon	3,642,746	3,900,807	258,061
Fergus	11,745,772	11,949,039	203,297
Flathead	5,682,300	5,871,405	189,105
Gallatin	7,059,715	7,294,935	235,220
Granite	1,013,488	1,129,682	116,194
Hill	6,192,902	7,543,276	1,350,374
Jefferson	1,358,807	1,372,565	13,758
Lewis and Clark	2,662,715	2,765,380	102,665
Lincoln	2,466,275	2,456,660		9,615
Madison	2,729,965	2,850,317	120,352
Meagher	2,968,559	3,135,025	166,466
Mineral	632,545	548,890		83,655
Missoula	5,167,890	5,231,920	64,030
Musselshell	6,640,292	7,947,974	1,307,682
Park	3,248,160	3,356,175	108,015
Phillips	1,491,491	2,227,849	736,358
Powell	2,801,699	2,972,258	170,559
Prairie	2,756,334	2,950,288	223,954
Ravalli	2,796,891	2,908,506	111,615
Richland	4,528,956	5,360,103	831,147
Rosebud	7,026,622	7,617,636	591,014
Sanders	1,625,746	1,768,274	142,528
Sheridan	4,784,704	5,362,814	578,110
Silver Bow	598,080	606,000	7,920
Stillwater	4,902,327	3,785,782		1,116,545
Sweet Grass	3,250,503	3,202,738		47,765
Teton	6,263,187	6,823,688	560,501
Toole	3,275,646	3,803,512	527,866
Valley	2,220,136	3,004,452	784,316
Wheatland	4,834,521	4,890,952	56,431
Wibaux	1,903,954	1,940,578	36,624
Yellowstone	6,327,850	6,790,913	463,093
Totals	\$166,427,710	\$182,516,151	\$17,376,021	\$1,257,580
Net Increase			16,118,441	

COMPARISON OF VALUE OF IMPROVEMENTS ON FARM, GRAZING, COAL, TIMBER
AND OTHER LANDS (EXCEPT TOWN LOTS) AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 631,171	\$ 656,799	\$ 25,628	\$
Big Horn	166,990	187,665	20,675
Blaine	474,540	487,591	13,051
Broadwater	290,925	316,290	25,275
Carbon	429,391	471,880	43,489
Carter	121,075	171,705	50,630
Cascade	6,913,770	7,086,703	172,933
Chouteau	967,989	1,196,032	228,043
Custer	383,843	465,287	81,444
Dawson	407,551	604,729	197,178
Deer Lodge	4,003,701	4,094,520	88,819
Fallon	192,232	254,820	62,588
Fergus	1,341,310	1,446,915	105,605
Flathead	719,320	753,360	34,040
Gallatin	1,034,490	1,065,115	30,625
Granite	201,422	228,896	27,474
Hill	442,088	687,423	245,335
Jefferson	462,543	442,968	19,575
Lewis and Clark	2,909,220	3,344,900	435,680
Lincoln	180,020	179,270	750
Madison	916,960	925,600	8,640
Meagher	209,795	233,295	23,500
Mineral	125,490	123,175	2,315
Missoula	797,845	815,120	17,275
Musselshell	663,950	520,495	143,464
Park	684,615	673,595	8,980
Phillips	350,190	384,520	34,330
Powell	280,774	293,160	12,386
Prairie	174,650	296,085	51,435
Ravalli	544,872	579,596	27,724
Richland	325,993	400,440	71,447
Rosebud	472,508	546,395	73,887
Sanders	135,980	198,872	63,892
Sheridan	731,895	831,963	100,568
Silver Bow	1,423,395	1,548,725	125,330
Stillwater	419,345	399,901	19,444
Sweet Grass	243,415	290,425	47,010
Teton	1,008,711	1,161,864	153,153
Toole	315,363	354,450	39,087
Valley	218,675	318,728	98,053
Wheatland	260,700	283,310	22,610
Wibaux	141,885	149,540	7,655
Yellowstone	861,890	952,880	90,990
Totals	\$33,563,296	\$36,346,912	\$2,969,164	\$185,548
Net increase			2,783,616	

TAX AND LICENSE COMMISSION

COMPARISON OF VALUE OF COAL LAND ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon	\$ 371,642	\$ 372,442	\$ 800	\$
Cascade	16,100	21,270	5,170
Fergus	107,460	108,603	1,143
Musselshell	668,800	668,800
Stillwater	3,650	3,650
Yellowstone	26,787	26,787
Totals	\$1,194,439	\$1,174,765	\$7,113	\$26,787
Net decrease	19,674

COMPARISON OF VALUE OF IMPROVEMENTS ON COAL LAND AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon	\$ 86,761	\$	\$	\$86,761
Cascade	42,750	46,255	3,505
Fergus	52,000	77,530	25,530
Stillwater	250	250
Totals	\$181,761	\$123,785	\$29,035	\$87,011
Net decrease	57,976

COMPARISON OF VALUE OF TIMBER LAND AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon	\$ 9,080	\$ 9,080	\$	\$
Granite	74,696	74,696
Lewis and Clark	84,630	84,630
Lincoln	1,720,330	1,689,395	30,935
Mineral	360,385	284,965	75,420
Missoula	2,188,050	2,118,755	69,295
Powell	375,802	375,802
Ravalli	381,208	432,073	50,865
Sanders	526,931	772,140	245,209
Totals	\$5,721,112	\$5,766,840	\$296,074	\$250,346
Net Increase	45,728

COMPARISON OF VALUES OF LANDS OTHER THAN FARM, GRAZING, COAL, TIMBER AND TOWN LOTS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$ 535,194	\$ 300,000	\$	\$235,194
Granite	16,090	16,090
Hill	1,358	49,825	48,467
Jefferson	68,742	43,430	25,312
Lewis and Clark	100,910	100,910
Madison	15,020	15,020
Meagher	15,736	15,736
Mineral	40,945	42,625	1,680
Missoula	648,850	686,125	37,275
Park	187,550	242,875	55,325
Phillips	789	2,007	1,218
Ravalli	207,650	207,650
Sanders	117,946	126,876	8,930
Sliver Bow	166,020	135,675	30,345
Wheatland	48,822	48,822
Totals	\$1,948,952	\$1,953,018	\$375,565	\$371,499
Net Increase	4,066

COMPARISON OF VALUES OF CITY AND TOWN LOTS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 413,638	\$ 420,491	\$ 6,853	\$
Big Horn	141,558	145,088	3,530
Blaine	335,993	346,590	10,597
Broadwater	75,434	73,264	2,170
Carbon	336,141	339,935	3,794
Carter	16,512	16,359	153
Cascade	4,749,179	4,809,508	60,329
Chouteau	304,268	315,946	41,678
Custer	957,062	967,118	10,056
Dawson	366,862	366,555	307
Deer Lodge	1,089,128	1,057,907	31,221
Fallon	137,185	146,960	9,775
Fergus	1,973,120	1,722,593	250,527
Flathead	1,006,490	1,020,420	13,930
Gallatin	1,121,770	1,120,260	1,510
Granite	94,540	123,682	29,142
Hill	697,936	712,215	14,279
Jefferson	106,131	103,855	2,276
Lewis and Clark	3,397,328	3,296,595	733
Lincoln	250,735	249,790	945
Madison	116,725	121,585	4,860
Meagher	140,766	140,951	185
Mineral	45,955	39,780	6,175
Missoula	3,686,570	3,534,505	152,065
Musselshell	495,839	513,986	18,147
Park	1,055,185	1,050,205	4,980
Phillips	161,260	165,467	4,207
Powell	345,416	329,391	16,025
Prairie	82,514	83,998	1,484
Ravalli	888,946	914,768	25,822
Richland	309,615	318,421	8,806
Rosebud	262,815	263,265	450
Sanders	161,049	166,417	5,368
Sheridan	299,066	403,524	104,458
Silver Bow	8,882,545	8,862,310	20,235
Stillwater	204,630	135,166	69,464
Sweet Grass	107,316	102,128	5,188
Teton	504,810	568,719	63,909
Toole	92,526	92,049	477
Valley	337,074	347,993	10,919
Wheatland	181,901	183,449	1,548
Wibaux	45,678	45,530	148
Yellowstone	2,437,824	3,085,894	648,070
Totals	\$38,417,035	\$38,954,632	\$1,102,196	\$564,599
Net increase			537,597	

**COMPARISON OF VALUES OF IMPROVEMENTS ON CITY AND TOWN LOTS AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 742,835	\$ 787,660	\$ 44,825	\$
Big Horn	148,817	218,705	69,888
Blaine	294,975	308,380	13,405
Broadwater	311,115	218,795	7,680
Carbon	779,178	787,921	8,743
Carter	30,215	32,655	2,440
Cascade	4,749,179	7,126,529	2,377,350
Chouteau	490,084	595,627	105,543
Custer	1,717,555	1,810,883	93,328
Lawson	713,368	778,989	65,621
Deer Lodge	2,265,450	2,354,393	88,943
Fallon	168,267	187,116	18,849
Fergus	2,350,539	2,427,620	75,081
Flathead	1,262,495	1,294,790	32,295
Gallatin	2,408,835	2,473,905	65,070
Granite	193,115	215,269	22,154
Hill	796,729	914,987	118,258
Jefferson	267,755	269,521	1,766
Lewis and Clark	4,825,970	4,970,765	144,795
Lincoln	182,585	198,655	16,070
Madison	383,000	384,570	1,570
Meagher	194,010	198,020	4,010
Mineral	69,580	60,545	9,035
Missoula	2,716,075	2,642,500	73,575
Musselshell	771,125	767,550	3,575
Park	1,412,760	1,424,165	11,405
Phillips	334,025	376,220	42,195
Powell	628,615	608,540	20,075
Prairie	186,615	227,360	38,745
Ravalli	665,836	641,091	24,745
Richland	465,915	486,226	20,311
Rosebud	496,130	548,295	52,165
Sanders	241,010	171,295	69,715
Sheridan	908,294	1,233,975	325,681
Silver Bow	9,744,895	10,197,355	452,460
Stillwater	293,455	242,196	51,259
Sweet Grass	336,702	350,879	14,177
Teton	739,743	881,634	141,891
Toole	141,267	140,235	1,032
Valley	538,865	663,963	125,098
Wheatland	353,050	443,240	90,190
Wibaux	135,520	141,915	6,395
Yellowstone	3,108,791	3,564,660	455,869
Totals	\$49,466,369	\$54,397,591	\$5,184,266	\$253,041
Net Increase			4,931,225	

**COMPARISON OF VALUES OF PATENTED MINING CLAIMS AS ASSESSED IN 1917
AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 31,585	\$ 30,920	\$	\$665
Broadwater	30,050	30,050
Cascade	32,315	32,700	385
Deer Lodge	32,516	32,766	250
Fergus	19,973	27,676	7,703
Granite	73,618	74,153	535
Hill	1,340	1,340
Jefferson	110,941	111,911	970
Lewis and Clark	84,480	84,695	215
Lincoln	9,595	9,595
Madison	90,920	90,920
Meagher	11,560	12,405	845
Mineral	19,595	19,595
Missoula	13,010	13,010
Park	26,865	30,820	3,955
Phillips	2,705	2,890	185
Powell	39,549	39,722	173
Ravalli	5,515	5,515
Sanders	1,512	1,512
Silver Bow	149,850	150,640	790
Stillwater	2,734	2,528	206
Sweet Grass	1,400	1,400
Totals	\$760,178	\$806,763	\$47,456	\$871
Net increase	46,585

**COMPARISON OF VALUES OF IMPROVEMENTS ON PATENTED MINING CLAIMS AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 11,150	\$ 10,650	\$	\$ 500
Broadwater	9,245	9,245
Cascade	2,740	2,850	110
Deer Lodge	69,473	69,473
Fergus	19,973	25,950	5,977
Granite	73,618	40,000	33,618
Jefferson	117,000	105,000	12,000
Lewis and Clark	156,125	154,490	1,635
Lincoln	8,660	8,660
Madison	85,000	82,000	3,000
Mineral	8,450	7,935	515
Missoula	6,575	6,575
Phillips	40,075	40,075
Powell	11,075	9,100	1,975
Ravalli	1,100	1,100
Silver Bow	1,098,120	1,114,725	16,605
Totals	\$1,709,134	\$1,687,828	\$31,937	\$53,243
Net decrease	21,306

TAX AND LICENSE COMMISSION

COMPARISON OF ASSESSMENTS OF HIGH POWER AND TOWER LINES IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater	\$ 94,036	\$ 94,036	\$	\$
Carbon	11,534	11,534
Cascade	582,979	625,577	52,598
Chouteau	56,317	67,077	10,760
Dawson	5,200	5,200
Deer Lodge	60,495	103,495	43,000
Feigus	110,196	108,646	1,550
Granite	265,125	255,198	9,927
Hill	20,788	21,063	275
Jefferson	312,362	309,232	3,130
Lewis and Clark	253,635	252,990	355
Lincoln	7,525	7,525
Madison	157,685	166,533	8,848
Meagher	48,250	48,250
Mineral	598,621	197,285	401,336
Park	25,750	25,750
Phillips	9,450	10,200	750
Powell	73,785	90,251	16,466
Prairie	800	900	100
Sanders	94,912	86,475	8,437
Stillwater	36,540	37,090	550
Sweet Grass	31,885	32,175	290
Teton	10,729	41,229	500
Wheatland	55,820	49,120	6,700
Yellowstone	343,615	18,813	324,802
Totals	\$3,298,034	\$2,676,644	\$134,492	\$755,882
Net decrease				621,390

COMPARISON OF ASSESSMENTS OF ELECTRIC LIGHT COMPANIES IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 1,845	\$ 17,555	\$ 15,710	\$
Big Horn	4,800	2,800	2,000
Carbon	7,703	7,703
Cascade	123,225	171,920	48,695
Deer Lodge	33,875	33,875
Flathead	95,000	103,735	8,735
Gallatin	104,200	93,140	11,060
Granite	1,477	627	850
Hill	81,766	89,186	7,420
Lewis and Clark	233,585	233,585
Lincoln	24,345	24,345
Madison	184,172	184,172
Meagher	5,000	5,000
Mineral	4,000	1,500	500
Missoula	102,950	113,450	40,500
Musselshell	21,900	19,000	2,000
Park	41,300	56,960	15,660
Phillips	4,740	3,000	1,740
Powell	22,800	13,887	8,913
Rosebud	16,000	16,000
Sheridan	1,640	1,640
Teton	7,300	7,600	300
Toole	2,500	2,500
Wheatland	4,500	11,300	6,800
Wibaux	5,300	4,000	1,300
Yellowstone	314,867	314,867
Totals	\$1,107,528	\$1,543,544	\$487,672	\$51,656
Net increase			436,016	

COMPARISON OF ASSESSMENTS OF TELEGRAPHS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 43,636	\$ 20,813	\$	\$22,823
Big Horn	2,751	9,783	7,032
Blaine	10,994	10,795	199
Broadwater	16,580	17,002	422
Carbon	7,703	7,972	269
Cascade	39,158	39,659	501
Chouteau	15,799	8,838	6,961
Custer	26,255	24,537	1,698
Dawson	17,613	18,518	905
Deer Lodge	11,180	10,542	638
Fallon	6,109	6,109
Fergus	24,749	23,923	826
Flathead	16,450	16,750	300
Gallatin	35,480	30,000	5,480
Granite	19,587	29,344	9,757
Hill	11,025	14,558	3,533
Jefferson	17,020	15,115	1,905
Lewis and Clark	29,810	38,825	9,015
Lincoln	10,750	14,520	3,770
Madison	7,455	7,888	433
Meagher	8,812	9,042	230
Mineral	40,250	27,470	12,780
Missoula	44,405	48,238	3,833
Musselshell	17,002	18,314	1,312
Park	16,985	17,055	70
Phillips	10,861	10,371	490
Powell	33,053	33,279	226
Prairie	18,956	19,257	301
Ravalli	2,748	2,821	73
Richland	5,320	5,320
Rosebud	40,821	41,538	717
Sanders	41,153	40,828	325
Sheridan	25,891	28,739	2,848
Silver Bow	13,285	8,495	3,790
Stillwater	13,314	15,276	1,962
Sweet Grass	12,371	13,176	805
Teton	17,612	21,513	3,901
Toole	8,025	7,947	78
Valley	13,540	19,149	5,609
Wheatland	11,037	11,037
Wibaux	5,344	5,364	20
Yellowstone	39,912	60,634	20,722
Totals	\$810,801	\$831,374	\$78,566	\$57,993
Net Increase			20,573	

**COMPARISON OF ASSESSMENTS OF TELEPHONE PROPERTY IN MONTANA 1917
AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 16,610	\$ 39,056	\$ 22,446	\$
Big Horn	6,240	6,335	95
Blaine	10,142	9,705	437
Broadwater	21,843	23,565	1,722
Carbon	40,605	53,131	12,526
Carter	1,810	1,295	515
Cascade	112,801	134,296	21,495
Chouteau	10,635	10,398	237
Custer	28,220	69,271	41,051
Dawson	19,555	18,363	1,192
Deer Lodge	45,747	44,472	1,275
Fallon	3,075	10,225	7,150
Fergus	92,056	89,661	2,395
Flathead	60,665	70,390	9,725
Gallatin	56,595	57,500	905
Granite	16,437	16,480	43
Hill	22,895	25,008	2,113
Jefferson	46,744	49,411	2,667
Lewis and Clark	128,940	144,170	15,230
Lincoln	8,080	9,970	1,890
Madison	30,967	29,218	1,749
Meagher	800	1,240	440
Mineral	15,510	15,930	420
Missoula	171,143	111,758	59,385
Musselshell	26,523	25,250	1,273
Park	25,630	52,040	26,410
Phillips	14,465	16,475	2,010
Powell	28,816	32,721	3,905
Prairie	5,275	12,800	7,525
Ravalli	45,928	51,187	5,259
Richland	24,790	24,301	489
Rosebud	20,107	21,582	1,475
Toole	7,203	6,939	264
Sanders	8,272	9,636	1,364
Sheridan	16,408	23,040	6,632
Silver Bow	162,635	43,785	118,850
Stillwater	20,224	19,999	225
Sweet Grass	9,605	9,085	520
Teton	40,410	41,823	1,413
Toole	7,203	6,939	264
Valley	22,944	25,335	2,391
Wheatland	4,370	4,511	141
Wibaux	6,019	5,849	170
Yellowstone	115,037	124,374	9,337
Totals	\$1,572,776	\$1,591,580	\$207,780	\$188,976
Net increase			18,804	

COMPARISON OF ASSESSMENTS OF STREET RAILWAYS IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$ 98,540	\$101,021	\$ 2,481	\$
Deer Lodge	76,225	65,525	10,700
Gallatin	5,565	5,565
Missoula	76,750	89,750	13,000
Silver Bow	362,125	189,685	172,440
Yellowstone	30,600	43,000	12,000
Totals	\$649,205	\$494,546	\$28,481	\$183,140
Net decrease				154,659

COMPARISON OF ASSESSMENTS OF GAS WORKS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$ 43,675	\$ 41,140	\$	\$ 2,535
Dawson	22,606	23,950	1,344
Fallon	600	5,400	4,800
Hill	32,600	24,150	8,450
Missoula	31,750	31,750
Yellowstone	28,350	28,350
Totals	\$159,581	\$154,740	\$ 6,144	\$ 10,985
Net decrease				4,841

COMPARISON OF ASSESSMENTS OF WATER WORKS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon	\$ 11,000	\$ 7,000	\$	\$ 4,000
Cascade	7,510	7,510
Deer Lodge	105,830	76,275	29,555
Gallatin	12,000	12,000
Lincoln	23,965	23,965
Madison	4,500	4,500
Mineral	5,200	3,100	2,100
Missoula	225,600	229,900	4,300
Park	57,000	57,000
Powell	36,400	26,400	10,000
Prairie	100	100
Ravalli	118,310	118,310
Sanders	7,800	7,189	611
Silver Bow	591,530	602,040	10,510
Teton	12,000	12,000
Wheatland	800	800
Yellowstone	1,000	1,000
Totals	\$1,206,745	\$1,165,024	\$28,610	\$70,331
Net decrease				41,721

TAX AND LICENSE COMMISSION

COMPARISON OF THE ASSESSMENTS OF MINING DITCHES IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater	\$ 5,435	\$ 5,435	\$.....	\$
Cascade	1,570	1,570
Deer Lodge	119,930	119,930
Fergus	24,750	24,750
Granite	14,550	13,550	1,000
Jefferson	2,000	2,000
Madison	50,000	50,000
Mineral	4,950	4,000	950
Park	7,000	7,000
Powell	10,000	10,000
Totals	\$240,185	\$188,235	\$.....	\$51,950
Net decrease				51,950

COMPARISON OF THE ASSESSMENTS OF IRRIGATING DITCHES IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater	\$ 4,400	\$ 4,400	\$	\$
Carter	5,000	5,000
Cascade	3,045	3,045
Custer	66,000	60,000
Fergus	500	500
Madison	50,000	50,000
Powell	2,650	2,850	200
Ravalli	243,525	243,525
Sweet Grass	34,000	10,000	24,000
Totals	\$ 359,120	\$379,320	\$50,200	\$30,000
Net Increase			20,200	

COMPARISON OF THE ASSESSMENTS OF ROUND HOUSES, STATION GROUNDS,
DEPOTS, GRAVEL BEDS, ETC. IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 56,260	\$ 72,160	\$ 15,900	\$
Big Horn	22,215	22,411	196
Blaine	17,910	17,910
Broadwater	19,315	49,815	30,500
Carbon	22,425	22,425
Cascade	257,765	270,770	13,005
Chouteau	20,960	23,960	3,000
Custer	101,634	113,540	11,906
Dawson	68,150	72,650	4,500
Deer Lodge	60,565	60,390	175
Fallon	7,375	7,705	330
Fergus	215,464	215,464
Flathead	229,980	257,750	27,770
Gallatin	146,160	167,535	21,375
Granite	25,640	25,740	100
Hill	140,315	151,215	10,900
Jefferson	73,030	72,705	325
Lewis and Clark	111,365	133,455	22,090
Lincoln	28,740	28,740
Madison	11,135	11,135
Meagher	47,205	43,930	3,275
Mineral	215,370	142,465	72,905
Missoula	199,800	203,000	3,200
Musselshell	51,800	51,025	775
Park	153,050	155,400	2,350
Phillips	15,075	59,395	44,320
Powell	64,946	64,946
Prairie	25,705	25,705
Ravalli	6,700	7,600	900
Richland	7,090	14,025	6,935
Rosebud	53,985	51,025	2,960
Sanders	77,330	77,330
Sheridan	42,515	91,040	48,525
Silver Bow	221,955	182,060	39,895
Stillwater	6,700	19,370	3,670
Sweet Grass	12,010	13,010	1,000
Teton	64,333	66,986	2,653
Toole	22,500	25,550	3,050
Valley	43,445	46,795	3,350
Wheatland	98,171	105,401	7,230
Wibaux	3,000	3,000
Yellowstone	277,429	289,363	11,934
Totals	\$3,346,517	\$3,526,896	\$300,689	\$120,310
Net Increase			180,379	

TAX AND LICENSE COMMISSION

COMPARISON OF ASSESSMENTS OF "RAILROADS VALUED BY ASSESSORS" IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 227,898	\$ 227,898	\$	\$
Carbon	129,750	129,750
Gallatin	470,605	537,605	67,000
Meagher	45,750	56,431	10,681
Mineral	22,420	18,420	4,000
Missoula	52,500	51,500	1,000
Sheridan	288,255	287,605	650
Stillwater	58,520	58,520
Teton	82,084	79,984	2,100
Yellowstone	19,000	39,767	20,767
Totals	\$1,338,262	\$1,487,480	\$156,968	\$ 7,750
Net increase	149,218

COMPARISON OF ASSESSMENTS OF "MINERAL RESERVATIONS" IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	\$ 15,745	\$ 1,030	\$	\$ 11,715
Carbon	54,973	36,982	17,991
Cascade	4,775	4,775
Custer	998,423	2,001,987	1,603,564
Dawson	448,507	2,970	445,537
Fallon	242,561	242,561
Fergus	3,275	200	3,075
Gallatin	3,060	3,060
Madison	2,420	2,420
Meagher	1,735	1,735
Mineral	12,312	3,490	8,822
Missoula	19,472	19,472
Musselshell	818,045	528,436	289,609
Park	487,370	1,285	486,085
Prairie	261,744	3,690	258,054
Ravalli	36,025	36,025
Richland	295,753	1,195	294,558
Rosebud	360,189	25,095	335,094
Stillwater	1,730	1,730
Sweet Grass	575	575
Wheatland	1,365	1,365
Wilbax	249,651	1,950	247,701
Yellowstone	224,581	7,425	217,156
Totals	\$1,528,626	\$3,267,420	\$1,619,224	\$2,880,430
Net decrease	1,261,206

COMPARISON OF ASSESSMENTS OF "VALUE OF IMPROVEMENTS ON LAND, THE
TITLE TO WHICH IS VESTED IN ANOTHER THAN THE PERSON SO LISTING
IT" IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 500	\$	\$	\$ 500
Big Horn	60,565	40,570	19,995
Blaine	3,625	21,485	17,860
Broadwater	35,395	25,950	9,445
Carbon	48,730	38,060	10,670
Carter	72,025	99,892	27,867
Cascade	246,677	293,845	47,168
Chouteau	84,670	75,257	9,413
Custer	186,355	174,900	11,455
Dawson	290,093	238,384	51,619
Deer Lodge	15,960	21,100	5,140
Fallon	79,910	85,645	5,735
Flathead	6,230	9,200	2,970
Granite	36,183	30,755	5,428
Hill	171,300	134,340	33,960
Jefferson	90	90
Lincoln	17,820	17,345	475
Madison	41,820	35,349	6,480
Meagher	62,455	55,075	7,380
Mineral	7,645	6,955	690
Missoula	61,535	58,795	2,740
Musselshell	122,155	122,155
Park	66,260	51,905	14,355
Phillips	49,490	53,735	4,245
Powell	7,340	6,675	665
Prairie	80,528	69,945	10,583
Ravalli	10,500	9,357	1,143
Richland	164,608	85,094	79,514
Rosebud	177,655	26,275	151,380
Sanders	18,310	18,310
Sheridan	295,995	228,575	67,420
Silver Bow	430,805	478,025	47,220
Stillwater	80,075	61,965	18,110
Sweet Grass	41,710	28,425	13,285
Teton	494,502	514,693	20,191
Toole	120,810	114,873	5,937
Valley	284,892	299,582	14,690
Wheatland	22,055	87,560	65,505
Wibaux	34,575	32,120	2,455
Yellowstone	303,135	316,250	13,115
Totals	\$4,194,428	\$4,038,362	\$412,171	\$534,237
Net decrease	126,066

**COMPARISON OF NUMBER OF THOROUGHbred HORSES ASSESSED IN 1917 AND
1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	123	142	19
Big Horn	28	28
Blaine	118	165	47
Broadwater	56	47	9
Carbon	43	45	2
Carter	143	147	4
Cascade	49	26	23
Chouteau	120	197	77
Custer	443	472	29
Dawson	400	531	131
Deer Lodge	6	20	14
Fallon	95	80	15
Fergus	255	221	34
Flathead	25	24	1
Gallatin	68	22	46
Granite	10	5	5
Hill	2	103	101
Jefferson	22	36	14
Lewis and Clark	49	53	4
Lincoln	10	6	4
Madison	41	28	13
Meagher	46	31	15
Missoula	47	47
Musselshell	81	60	21
Park	95	65	30
Phillips	47	62	15
Powell	7	45	38
Prairie	94	91	3
Ravalli	47	20	27
Richland	123	162	39
Rosebud	63	44	19
Sanders	21	17	4
Silver Bow	67	27	40
Stillwater	40	31	9
Sweet Grass	51	41	10
Teton	79	86	7
Toole	41	48	7
Valley	192	142	50
Wheatland	19	17	2
Wibaux	20	27	7
Yellowstone	131	103	28
Totals	3417	3564	555	408
Net increase			147	

COMPARISON OF AVERAGE VALUE OF THOROUGHbred HORSES AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$133.53	\$ 93.50	\$	\$ 40.03
Big Horn	231.82	250.18	15.36
Blaine	221.19	202.15	19.04
Broadwater	270.00	284.00	14.00	..
Carbon	200.00	200.00
Carter	111.53	109.52	2.01
Cascade	420.00	420.00
Chouteau	271.75	177.39	94.36
Custer	139.25	128.50	10.75
Dawson	110.93	83.56	27.37
Deer Lodge	325.00	81.00	244.00
Fallon	118.40	105.00	13.40
Fergus	109.00	200.00	91.00
Flathead	183.00	203.25	23.25
Gallatin	218.00	300.00	82.00
Granite	250.00	250.00
Hill	200.00	171.37	25.63
Jefferson	175.00	159.00	16.00
Lewis and Clark	252.55	281.60	29.05
Lincoln	154.00	183.33	28.67
Madison	268.00	255.00	13.00
Meagher	290.00	246.00	44.00
Missoula	121.27	125.00	3.73
Musselshell	285.06	248.33	36.73
Park	207.00	220.00	13.00
Phillips	252.12	252.90	.78
Powell	400.00	175.00	225.00
Prairie	155.50	144.23	11.27
Ravalli	132.00	165.00	33.00
Richland	204.43	169.30	35.23
Rosebud	189.09	299.09	103.00
Sanders	211.43	199.01	12.42
Silver Bow	101.00	99.00	5.00
Stillwater	288.25	191.35	93.95
Sweet Grass	159.00	163.00	4.00
Teton	250.33	251.78	1.45
Toole	252.30	267.00	14.70
Valley	262.18	260.52	1.66
Wheatland	303.00	288.00	15.00
Wibaux	112.50	136.11	23.61
Yellowstone	173.85	153.98	19.87
Averages	\$180.50	\$168.32	\$	\$ 12.18

COMPARISON OF TOTAL VALUES OF THOROUGHBRED HORSES AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 16,425	\$ 13,275	\$	\$ 3,150
Big Horn	6,575	7,095	430
Blaine	26,125	33,355	7,230
Broadwater	15,150	13,350	1,800
Carbon	8,600	9,000	400
Cartier	15,950	16,100	150
Cascade	20,710	11,045	9,665
Chouteau	32,610	34,945	2,335
Custer	61,690	60,650	1,040
Dawson	44,370	50,470	6,100
Deer Lodge	1,950	1,650	300
Fallon	11,250	8,400	2,850
Fergus	27,695	44,220	16,525
Flathead	4,575	4,950	375
Gallatin	14,825	6,610	8,215
Granite	2,500	1,250	1,250
Hill	400	17,930	17,530
Jefferson	3,850	5,750	1,900
Lew's and Clark	12,375	14,925	2,550
Lincoln	1,540	1,100	440
Madison	11,000	7,150	3,850
Meagher	13,550	7,650	5,900
Missoula	5,700	5,875	175
Musselshell	23,090	14,900	8,190
Park	19,660	14,350	5,310
Phillips	11,850	15,680	3,830
Powell	2,800	7,975	5,175
Prairie	14,610	13,125	1,485
Ravalli	6,240	3,300	2,940
Richland	25,145	27,410	2,265
Rosebud	11,925	12,875	950
Sanders	4,440	3,385	1,055
Silver Bow	6,950	2,675	4,275
Stillwater	11,530	6 025	5,505
Sweet Grass	8,125	6,685	1,440
Teton	19 527	21,653	2,126
Toole	10,345	12,825	2,480
Valley	50,350	37,075	13,345
Wheatland	5,750	4,900	850
Wibaux	2,250	3,675	1,425
Yellowstone	22,775	15,860	6,915
Totals	\$616,777	\$600,988	\$73,981	\$89,770
Net decrease				15,789

COMPARISON OF NUMBER OF RANGE HORSES ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	9,300	11,305	2,005
Big Horn	2,928	3,263	335
Blaine	6,527	8,411	1,884
Broadwater	2,723	2,581	142
Carbon	3,759	3,806	47
Carter	8,525	8,934	409
Cascade	4,484	5,095	611
Chouteau	3,698	5,936	2,238
Custer	17,519	21,132	3,613
Dawson	16,452	20,277	3,825
Deer Lodge	736	619	117
Fallon	3,961	5,324	1,363
Fergus	10,896	13,929	3,033
Flathead	2,869	3,200	331
Gallatin	4,086	4,596	510
Granite	1,179	1,815	36
Hill	3,815	3,749	66
Jefferson	2,809	2,879	70
Lewis and Clark	2,176	2,137	39
Lincoln	1,308	1,233	75
Madison	5,964	6,261	297
Meagher	3,673	3,709	27
Mineral	306	328	22
Missoula	2,708	2,375	333
Musselshell	4,681	5,156	475
Park	4,095	4,280	185
Phillips	7,844	9,364	1,520
Powell	2,558	2,839	272
Prairie	5,813	6,587	774
Ravalli	3,048	2,050	998
Richland	9,396	10,149	753
Rosebud	8,800	10,000	1,200
Sanders	1,801	2,079	278
Sheridan	9,704	9,757	53
Silver Bow	539	589	50
Stillwater	3,720	3,735	15
Sweet Grass	2,974	3,044	70
Teton	8,768	9,800	1,032
Toole	2,813	3,858	1,045
Valley	10,197	12,080	1,883
Wheatland	1,788	2,224	436
Wibaux	2,464	2,906	442
Yellowstone	3,203	4,684	1,481
Totals	217,207	248,058	32,621	1,770
Net increase			30,851	

TAX AND LICENSE COMMISSION

COMPARISON OF AVERAGE VALUE OF RANGE HORSES ASSESSED IN 1917 AND 1918
—BY COUNTIES. (ASSESSOR'S SCHEDULE 1918—NOT LESS THAN \$35.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$31.52	\$25.55	\$.54	\$ 5.97
Big Horn	37.56	38.10
Blaine	38.47	37.39	1.08
Broadwater	33.00	35.00	2.00
Carbon	35.00	35.00
Carter	35.00	35.00
Cascade	36.00	35.00	1.09
Chouteau	37.25	40.00	2.75
Custer	35.94	35.0094
Dawson	39.50	36.10	3.40
Deer Lodge	37.00	37.00
Fallon	35.00	35.00
Fergus	29.40	21.00	8.40
Flathead	36.00	33.20	2.80
Gallatin	36.55	35.00	1.55
Granite	35.00	35.00
Hill	36.57	35.9463
Jefferson	35.00	37.00
Lewis and Clark	36.13	36.16	.03
Lincoln	36.03	37.62	.59
Madison	35.44	35.0044
Meagher	35.00	35.00
Mineral	37.73	33.01	4.72
Missoula	34.78	36.35	1.57
Musselshell	34.92	34.1280
Park	37.30	37.0030
Phillips	35.00	35.20	.20
Powell	35.00	35.00
Prairie	35.80	35.2852
Ravalli	30.00	35.00	5.00
Richland	36.22	34.76	1.46
Rosebud	38.00	37.00	3.00
Sanders	35.10	35.35	.25
Sheridan	31.21	41.17	9.96
Silver Bow	35.00	35.00
Stillwater	41.02	35.18	5.84
Sweet Grass	31.00	34.33	3.33
Teton	40.00	40.00
Toole	35.00	38.20	2.20
Valley	35.71	35.76	.04
Wheatland	35.47	35.0047
Wibaux	32.10	35.62	3.52
Yellowstone	37.05	33.96	3.09
Average	\$36.05	\$34.77	\$.28	\$ 1.28

COMPARISON OF TOTAL VALUE OF RANGE HORSES AS ASSESSED IN 1917 AND 1918
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead.....	\$ 293,131	\$ 288,910	\$	\$ 4,221
Big Horn	109,970	124,317	14,347
Blaine	251,002	314,555	63,553
Broadwater	90,880	89,895	985
Carbon	131,594	133,232	1,638
Carter	298,305	312,690	14,385
Cascade	161,878	178,345	16,467
Chouteau	137,725	237,553	99,813
Custer	629,420	739,625	110,205
Dawson	650,045	732,040	81,995
Deer Lodge	27,865	22,990	4,875
Fallon	138,635	186,340	47,705
Fergus	320,215	295,808	24,407
Flathead	103,345	106,245	2,900
Gallatin	149,390	161,115	11,725
Granite	62,265	63,525	1,260
Hill	139,504	134,795	4,709
Jefferson	99,265	103,765	4,500
Lewis and Clark	78,710	77,280	1,430
Lincoln	47,130	45,160	1,970
Madison	211,515	218,925	7,410
Meagher	128,570	131,240	2,670
Mineral	11,545	10,870	675
Missoula	94,115	83,350	10,765
Musselshell	163,471	175,970
Park	152,805	160,370	7,565
Phillips	274,595	329,675	55,080
Powell	89,557	99,055	9,498
Prairie	208,130	232,595	24,265
Ravalli	91,750	87,500	4,250
Richland	340,166	353,765	13,599
Rosebud	339,530	350,000	10,470
Sanders	63,215	73,500	10,285
Sheridan	400,370	401,745	1,375
Silver Bow	19,120	20,625	1,505
Stillwater	152,605	131,622	20,982
Sweet Grass	91,188	104,636	13,448
Teton	350,680	392,000	41,320
Toole	101,480	138,606	37,120
Valley	364,201	432,065	67,864
Wheatland	63,435	78,537	15,102
Wibaux	79,110	103,510	24,400
Yellowstone	118,637	159,081	40,444
Totals	\$7,830,064	\$8,617,207	\$866,412	\$ 79,269
Net Increase	787,143

TAX AND LICENSE COMMISSION

COMPARISON OF NUMBER OF CAYUSE AND INDIAN PONIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	1,000	1,000
Blaine	13	13
Carter	146	148	2
Cascade	376	275	101
Custer	2,144	1,577	567
Fallon	924	431	493
Granite	687	802	115
Hill	1,329	2,420	1,091
Lewis and Clark	3,273	3,273
Meagher	390	390
Ravalli	438	521	83
Rosebud	917	177	740
Sheridan	325	546	221
Stillwater	539	539
Yellowstone	30	30
Totals	11,572	8,856	2,471	5,187
Net decrease	2,716

COMPARISON OF AVERAGE VALUE OF CAYUSE AND INDIAN PONIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES. (ASSESSED SCHEDULE, 1918—\$25.00 TO \$35.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Big Horn	\$20.00	\$20.00	\$	\$
Blaine	25.00
Carter	24.07	28.17	4.10
Cascade	25.00	25.00
Custer	29.22	26.92	2.30
Fallon	24.40	21.51	2.89
Granite	25.00	25.00
Hill	34.98	30.53	4.45
Lewis and Clark	52.22
Madison	30.00
Ravalli	19.00	26.00	7.00
Rosebud	25.00	26.00	1.00
Sheridan	31.21	27.60	3.61
Yellowstone	20.00
Average	\$31.45	\$26.12	\$	\$ 8.33

COMPARISON OF TOTAL VALUE OF CAYUSE AND INDIAN PONIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	\$ 20,000	\$ 20,000	\$	\$
Blaine	325	325
Carter	3,505	4,170	665
Cascade	9,400	6,850	2,550
Custer	66,665	42,463	24,202
Fallon	22,550	9,270	13,280
Granite	17,175	20,050	2,875
Hill	46,490	73,892	27,402
Lewis and Clark	170,925	170,925
Meagher	11,700	11,700
Ravalli	8,590	13,796	5,206
Rosebud	22,925	4,680	18,245
Sheridan	10,145	15,075	4,930
Stillwater	13,475	13,475
Yellowstone	600	600
Totals	\$398,695	\$236,021	\$ 66,853	\$229,527
Net decrease	162,674

**COMPARISON OF NUMBER OF COMMON HORSES, WORK HORSES AND MULES
ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	3,978	4,274	296
Big Horn	2,474	2,846	372
Blaine	6,288	7,739	1,451
Broadwater	2,871	2,974	103
Carbon	5,503	6,991	1,488
Carter	3,198	3,736	538
Cascade	8,330	9,793	1,466
Chouteau	14,199	16,376	2,177
Custer	5,888	6,478	590
Dawson	12,881	14,529	1,648
Deer Lodge	970	976	6
Fallon	4,507	4,642	136
Fergus	18,761	19,617	856
Flathead	4,394	4,748	354
Gallatin	7,266	7,887	621
Granite	1,549	1,749	200
Hill	12,054	14,810	2,756
Jefferson	1,715	1,996	281
Lewis and Clark	3,554	3,554
Lincoln	551	419	132
Madison	4,670	4,853	183
Meagher	2,323	2,520	197
Mineral	312	280	32
Missoula	3,084	3,346	262
Musselshell	6,467	7,817	1,350
Park	3,956	4,230	274
Phillips	6,468	7,948	1,480
Powell	2,021	1,611	410
Prairie	4,180	4,400	220
Ravalli	2,922	3,097	175
Richland	9,238	9,595	357
Rosebud	5,654	7,138	1,484
Sanders	1,575	1,456	119
Sheridan	15,758	18,174	2,416
Silver Bow	1,852	1,629	223
Stillwater	5,115	4,929	186
Sweet Grass	3,568	3,669	101
Teton	10,250	12,771	2,521
Toole	4,650	5,698	1,048
Valley	9,334	11,070	1,736
Wheatland	2,768	3,125	357
Wibaux	3,276	3,268	8
Yellowstone	9,427	9,397	30
Totals	236,245	268,158	33,053	1,140
Net increase	31,913

COMPARISON OF AVERAGE VALUE OF COMMON HORSES, WORK HORSES AND
MULES AS ASSESSED IN 1917 AND 1918—BY COUNTIES (ASSESSOR'S
SCHEDULE, 1918—NOT LESS THAN \$50.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$50.75	\$50.00	\$.75	
Big Horn	55.90	54.09	1.81	
Blaine	69.96	61.01	8.95	
Broadwater	51.00	51.00		
Carbon	55.00	50.00	5.00	
Carter	50.00	50.00		
Cascade	52.72	50.00	2.72	
Chouteau	57.05	58.33	.28	
Custer	52.08	51.75	.33	
Dawson	57.60	52.81	4.79	
Deer Lodge	55.00	54.00	1.00	
Fallon	50.00	50.00		
Fergus	52.00	49.00	3.00	
Flathead	58.22	61.01	2.79	
Gallatin	54.00	51.00	3.00	
Granite	53.00	52.00	1.00	
Hill	72.18	63.62	8.56	
Jefferson	71.00	61.00	13.00	
Lewis and Clark		52.97		
Lincoln	52.34	53.89	1.55	
Madison	58.00	56.16	1.84	
Meagher	62.00	61.00	1.00	
Mineral	75.83	61.39	4.44	
Missoula	52.76	52.82	.06	
Musselshell	50.29	54.06	4.67	
Park	71.75	71.00	.75	
Phillips	61.62	57.79	3.81	
Powell	51.00	75.00	26.00	
Prairie	58.85	58.21	.61	
Ravalli	60.00	58.00	2.00	
Richland	55.36	53.09	2.25	
Rosebud	81.00	65.00	16.00	
Sanders	51.25	50.98	.27	
Sheridan	61.19	60.52	.67	
Silver Bow	56.00	60.00	4.00	
Stillwater	71.83	51.84	19.99	
Sweet Grass	57.00	55.67	1.33	
Teton	70.00	70.00		
Toole	50.42	50.32	.10	
Valley	76.63	75.65	.98	
Wheatland	61.19	61.00	.19	
Wibaux	70.05	70.93	.88	
Yellowstone	54.57	56.99	2.42	
Average	\$59.83	\$51.06	\$	\$5.77

COMPARISON OF THE TOTAL VALUE OF COMMON HORSES, WORK HORSES AND MULES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 201,760	\$ 213,745	\$ 11,985	\$
Big Horn	138,315	154,735	16,420
Blaine	439,960	472,370	32,410
Broadwater	148,095	151,615	3,520
Carbon	302,709	349,560	46,860
Carlton	159,900	186,800	26,900
Cascade	439,173	489,890	50,617
Chouteau	810,081	955,298	145,217
Custer	306,650	335,270	28,620
Dawson	41,930	767,240	25,310
Deer Lodge	53,840	53,155	685
Fallon	225,350	232,100	6,850
Fergus	986,535	979,944	6,591
Flathead	255,630	290,685	35,055
Gallatin	392,890	409,605	16,715
Granite	82,535	91,890	9,355
Hill	870,015	942,241	72,216
Jefferson	127,067	123,235	3,832
Lewis and Clark	188,265	188,265
Lincoln	28,840	22,580	6,260
Madison	272,140	279,970	7,830
Meagher	147,025	154,615	7,590
Mineral	23,660	17,190	6,470
Missoula	162,725	176,750	14,025
Musselshell	324,990	429,670	104,680
Park	291,015	301,275	7,260
Phillips	398,590	459,220	60,630
Powell	103,132	135,825	32,693
Prairie	245,985	256,515	10,530
Ravalli	177,810	181,445	3,635
Richland	511,510	509,455	2,055
Rosebud	458,630	468,055	9,425
Sanders	80,730	74,225	6,505
Sheridan	964,275	1,099,901	135,626
Silver Bow	104,580	97,750	6,830
Stillwater	367,105	255,505	111,900
Sweet Grass	205,786	204,130	1,656
Teton	717,500	894,030	176,530
Toole	234,485	285,880	51,395
Valley	715,405	837,497	122,092
Wheatland	170,395	190,280	19,885
Wibaux	229,470	241,825	12,355
Yellowstone	514,445	535,450	21,005
Totals	\$14,135,964	\$15,496,661	\$1,513,481	\$152,784
Net increase	1,360,637

TAX AND LICENSE COMMISSION

COMPARISON OF NUMBER OF GRADED HORSES AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Inc.	Decrease
Blaine	19	19
Cascade	26	35	9
Deer Lodge	20	20
Granite	24	29	5
Hill	33	36	3
Phillips	49	55	6
Powell	41	41
Teton	26	26
Toole	5	5
Total	218	180	48	86
Net decrease	38

COMPARISON OF AVERAGE VALUE GRADED HORSES AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	increase	Decrease
Big Horn	\$107.15	\$	\$	\$
Cascade	150.00	150.00
Deer Lodge	81.00
Granite	122.00	141.00	19.00
Hill	145.60	138.88	6.72
Phillips	172.44	122.54	49.90
Powell	150.00
Teton	250.00
Toole	128.00
Average	\$159.47	\$129.89	\$	\$29.58

COMPARISON OF TOTAL VALUE OF GRADED HORSES AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$ 2,035	\$	\$	\$ 2,035
Cascade	3,900	5,250	1,350
Deer Lodge	1,650	1,650
Granite	2,925	4,100	1,175
Hill	4,805	5,000	195
Phillips	8,450	6,740	1,710
Powell	6,150	6,150
Teton	6,500	6,500
Toole	640	640
Total	\$34,765	\$23,380	\$ 5,010	\$16,395
Total decrease	11,385

COMPARISON OF AVERAGE PRICE OF SHETLAND PONIES AS ASSESSED IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$10.00	\$	\$	\$
Cascade	75.00	75.00
Custer	20.00
Average	\$37.20	\$75.00	\$37.80	\$

COMPARISON OF NUMBER OF SHETLAND PONIES AS ASSESSED IN 1917 AND 1918
—BY COUNTIES.

County	1917	1918	Inc.	Decrease
Blaine	25	25
Cascade	30	15	15
Custer	70	70
Totals	125	15	110
Net decrease				110

COMPARISON OF TOTAL VALUE OF SHETLAND PONIES AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$1,000	\$	\$	\$1,000
Cascade	2,250	1,125	1,125
Custer	1,400	1,400
Totals	\$4,650	\$1,125	\$	\$3,525
Net decrease				3,525

COMPARISON OF NUMBER OF JACKS, COLTS AND STALLIONS AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Inc.	Decrease
Carter	25	1	24
Cascade	38	38
Fallon	1	1
Phillips	1	1
Sanders	1	1
Sheridan	169	169
Total	64	211	171	24
Net Increase			147	

TAX AND LICENSE COMMISSION

COMPARISON OF AVERAGE VALUE OF JACKS, COLTS AND STALLIONS AS ASSESSED
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carter ..	\$ 23.40	\$109.00	\$	\$76.60
Cascade ..	150.00	150.00
Fallon ..	160.00	160.00
Phillips	50.00	50.00
Sanders	75.00	75.00
Sheridan	311.00	311.00
Averages ..	\$ 99.71	\$280.09	\$180.38	\$

COMPARISON OF TOTAL VALUE OF JACKS, COLTS AND STALLIONS AS ASSESSED
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carter ..	\$ 585.00	\$ 3,912.00	\$ 3,327.00	\$
Cascade ..	5,700.00	5,700.00
Custer	\$3,495.00	\$3,495.00
Dawson	69,788.00	69,788.00
Fallon	100.00	100.00
Phillips	50.00	50.00
Sanders	75.00	75.00
Sheridan	48,575.00	48,575.00
Teton	4,500.00	4,500.00
Totals ..	\$6,385.00	\$216,225.00	\$209,840.00	\$
Net increase	209,840.00

COMPARISON OF NUMBER OF BEEF CATTLE AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead ..	5,698	7,157	1,459
Broadwater ..	283	97	186
Carbon ..	5,052	5,052
Carter ..	11	1,012	1,001
Cascade ..	101	150	49
Dawson ..	808	949	141
Gallatin ..	52	193	141
Granite ..	170	146	24
Lewis and Clark ..	240	1,060	820
Madison ..	300	300
Meagher	26	26
Park ..	597	840	243
Phillips ..	7	7
Powell ..	373	185	188
Ravalli ..	189	122	67
Silver Bow ..	29	22
Stillwater ..	48	48
Teton ..	126	1,508	1,382
Toole ..	394	394
Wheatland	41	41
Totals ..	14,471	13,486	5,303	6,288
Net decrease	985

COMPARISON OF AVERAGE VALUE OF BEEF CATTLE AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$45.28	\$46.20	\$.92	\$
Broadwater	50.00	45.00	5.00
Carbon	16.05
Carter	45.00	50.00	5.00
Cascade	45.70	50.00	4.30
Dawson	37.20
Gallatin	41.00	40.00	1.00
Granite	45.00	50.00	5.00
Lewis and Clark	47.05
Madison	38.00
Meagher	49.00
Park	57.25	58.00	.75
Phillips	48.57
Powell	45.00	45.00
Ravalli	40.00	45.00	5.00
Silver Bow	50.00
Stillwater	41.68
Teton	44.40	50.00	5.60
Toole	34.90
Wheatland	50.00
Averages	\$34.71	\$47.19	\$12.48	\$

COMPARISON OF TOTAL VALUE OF BEEF CATTLE AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$258,035	\$330,636	\$ 72,601	\$
Broadwater	14,020	4,385	9,635
Carbon	80,862	80,862
Carter	495	50,600	50,105
Cascade	4,615	7,500	2,885
Dawson	30,404	41,283	10,879
Gallatin	2,070	7,775	5,705
Granite	7,650	7,300	350
Lewis and Clark	11,300	45,415	34,115
Madison	11,475	11,475
Meagher	1,290	1,290
Park	34,195	49,000	14,805
Phillips	340	340
Powell	16,815	8,300	8,515
Ravalli	7,579	5,498	2,081
Silver Bow	1,100	1,100
Stillwater	2,090	2,090
Teton	5,595	75,400	69,805
Toole	13,752	13,752
Wheatland	2,050	2,050
Total	\$502,302	\$636,432	\$264,240	\$130,110
Net increase	134,130

COMPARISON OF NUMBER OF YEARLINGS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	15,772	16,705	933
Big Horn	1,185	1,768	583
Blaine	3,901	3,513	388
Broadwater	3,015	3,249	234
Carbon	5,405	5,405
Carter	1,941	2,419	478
Cascade	4,369	4,300	69
Chouteau	3,797	5,072	1,275
Custer	4,231	6,257	2,026
Dawson	8,134	8,669	535
Deer Lodge	748	843	95
Fallon	3,219	1,418	1,801
Fergus	19,572	17,647	1,925
Flathead	2,916	4,051	1,105
Gallatin	5,753	6,447	694
Granite	3,849	3,416	433
Hill	2,636	2,939	303
Jefferson	3,677	4,245	568
Lewis and Clark	1,491	847	644
Lincoln	502	410	92
Madison	4,727	5,744	1,017
Meagher	4,586	3,548	1,038
Mineral	247	222	25
Missoula	3,815	3,086	729
Musselshell	3,005	2,901	104
Park	597	7,040	6,443
Phillips	1,401	2,979	1,578
Powell	4,034	4,184	120
Prairie	2,877	3,533	656
Ravalli	4,196	4,299	103
Richland	4,006	4,493	487
Rosebud	1,194	2,396	1,112
Sanders	2,890	2,911	21
Shoshone	6,750	7,729	979
Silver Bow	379	483	104
Stillwater	3,014	4,068	1,024
Sweet Grass	4,271	4,802	531
Teton	4,855	7,073	2,218
Toole	2,139	2,124	15
Valley	3,134	3,834	700
Wheatland	3,376	2,765	611
Wibaux	2,431	1,936	495
Yellowstone	3,888	3,994	106
Total	162,610	185,674	31,433	8,369
Net increase			23,064	

COMPARISON OF AVERAGE VALUE OF YEARLINGS AS ASSESSED IN 1917 AND 1918
—BY COUNTIES. (SCHEDULE 1918—NOT LESS THAN \$16.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$16.41	\$16.18	\$	\$.23
Big Horn	16.13	15.6053
Blaine	16.20	15.9030
Broadwater	16.00	16.00
Carbon	16.00
Carter	16.00	16.00
Cascade	16.34	16.0034
Chouteau	16.00	15.3268
Custer	16.57	18.00	1.43
Dawson	14.90	16.40	1.50
Deer Lodge	20.00	16.00	4.00
Fallon	16.00	16.00
Fergus	14.00	18.00	4.00
Flathead	16.02	15.0597
Gallatin	16.00	16.00
Granite	16.00	16.00
Hill	15.60	16.30	.70
Jefferson	16.00	16.00
Lewis and Clark	18.95	16.18	2.77
Lincoln	16.30	19.15	2.85
Madison	16.00	16.00
Meagher	18.00	18.00
Mineral	19.47	16.44	3.03
Missoula	15.69	16.47	.78
Musselshell	15.48	16.60	1.12
Park	16.70	16.0070
Phillips	16.38	15.1127
Powell	16.00	16.00
Prairie	16.00	16.36	.36
Ravalli	16.00	16.00
Richland	16.54	16.56	.02
Rosebud	25.00	20.00	5.00
Sanders	16.01	16.06	.05
Sheridan	17.03	17.0501
Silver Bow	17.00	16.00	1.00
Stillwater	23.92	16.68	7.24
Sweet Grass	17.00	16.2575
Teton	16.00	16.00
Toole	17.64	16.33	1.28
Valley	24.88	16.34	8.54
Wheatland	18.08	18.0008
Wibaux	16.01	16.77	.76
Yellowstone	16.76	18.56	1.80
Totals	\$16.97	\$16.61	\$	\$.36

COMPARISON OF TOTAL VALUE OF YEARLINGS AS ASSESSED IN 1917 AND 1918
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 257,902	\$ 270,337	\$ 12,435	\$
Big Horn	13,124	21,582	8,458
Blaine	63,155	55,827	7,328
Broadwater	48,240	51,986	3,746
Carbon	86,493	86,493
Carter	31,056	38,104	7,648
Cascade	71,418	68,812	2,606
Chouteau	61,959	77,711	16,652
Custer	70,132	112,971	42,839
Dawson	121,166	142,192	21,026
Deer Lodge	15,210	12,860	2,350
Fallon	51,504	22,688	28,816
Fergus	246,661	330,247	53,586
Flathead	47,415	60,975	13,560
Gallatin	92,048	103,152	11,104
Granite	61,969	54,667	7,302
Hill	41,130	39,784	1,346
Jefferson	60,442	69,545	9,012
Lewis and Clark	27,985	13,705	14,280
Lincoln	8,185	7,850	335
Madison	75,930	92,940	17,010
Mcagher	82,570	62,879	19,691
Mineral	4,815	3,650	1,165
Missoula	59,885	50,715	9,170
Musselshell	46,532	48,160	1,628
Park	98,485	113,390	14,905
Phillips	22,952	48,008	25,056
Powell	65,043	57,101	2,078
Pramie	46,037	57,814	11,757
Ravalli	68,286	70,682	2,396
Richland	66,249	74,485	8,236
Rosebud	29,875	46,125	16,250
Sanders	46,672	46,765	93
Sheridan	115,175	131,817	16,642
Silver Bow	6,585	7,730	1,145
Stillwater	72,840	67,888	4,952
Sweet Grass	73,248	78,472	5,224
Teton	77,661	113,176	35,515
Toole	37,736	31,749	2,987
Valley	43,219	62,661	19,442
Wheatland	61,064	49,892	11,172
Wibaux	38,931	32,602	6,329
Yellowstone	65,117	74,029	8,912
Total	\$2,730,708	\$3,084,727	\$472,848	\$118,829
Net increase	351,019

COMPARISON OF NUMBER OF TWO-YEAR-OLDS (CATTLE) AS ASSESSED IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	13,954	15,187	1,233	
Big Horn	3,015	1,344		1,671
Blaine	2,467	2,798	330	
Broadwater	1,026	1,004		22
Carbon	3,832	3,474		358
Carter	886	1,537	651	
Cascade	1,502	2,114	612	
Chouteau	2,810	3,354	544	
Custer	3,223	2,830		393
Dawson	4,767	5,541	774	
Deer Lodge	492	425		67
Fallon	2,087	840		1,247
Fergus	14,575	14,707	132	
Flathead	1,890	2,700	810	
Gallatin	3,789	4,334	545	
Granite	3,222	3,162		60
Hill	1,414	1,830	416	
Jefferson	2,653	3,017	364	
Lewis and Clark	129	799	670	
Lincoln	297	314	17	
Madison	250			250
Meagher	214	304	60	
Mineral	224	197		27
Missoula	2,650	2,020		630
Musselshell	2,554	1,619		905
Park	4,608	5,430	822	
Phillips	932	1,945	1,013	
Powell	1,526			1,526
Prairie	1,483	2,053	570	
Ravalli	2,516	2,951	435	
Richland	1,974	2,013	39	
Rosebud	1,072	885		187
Sanders	1,879	1,973	94	
Sheridan	5,015	5,108	93	
Silver Bow	126	485	359	
Stillwater	1,975	2,988	1,013	
Sweet Grass	4,073	4,410	337	
Teton	2,865	2,703		162
Toole	1,359	1,370	11	
Valley	1,737	2,273	536	
Wheatland	749	2,193	1,444	
Wibaux	1,960	1,629		331
Yellowstone	2,567	3,098	531	
Totals	112,448	118,987	14,385	7,846
Net Increase			6,539	

COMPARISON OF AVERAGE VALUE OF TWO-YEAR-OLDS (CATTLE) AS ASSESSED IN
1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS
THAN \$25.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$25.12	\$25.26	\$.14	\$
Big Horn	24.31	25.39	1.08
Blaine	24.00	24.80	.80
Broadwater	24.00	25.00	1.00
Carbon	24.01	24.0001
Carter	24.00	25.00	1.00
Cascade	24.20	25.00	.80
Chouteau	25.00	25.00
Custer	26.03	26.0003
Dawson	25.00	26.62	1.62
Deer Lodge	30.00	25.00	5.00
Fallon	24.00	25.00	1.00
Fergus	26.00	25.00	1.00
Flathead	24.23	24.81	.48
Gallatin	24.00	25.00	1.00
Granite	24.00	25.00	1.00
Hill	25.30	24.06	1.24
Jefferson	25.00	25.00
Lewis and Clark	23.05	27.73	4.68
Lincoln	24.80	24.2256
Madison	25.00
Meagher	25.00	25.00
Mineral	27.87	25.05	2.82
Missoula	33.44	26.17	7.27
Musselshell	27.74	25.04	2.70
Park	24.70	25.00	.30
Phillips	24.28	25.19	.91
Powell	24.00
Prairie	24.10	25.08	.98
Ravalli	24.00	24.00
Richland	30.79	25.81	4.98
Rosebud	27.00	25.00	2.00
Sanders	24.05	25.08	1.03
Sheridan	25.25	26.58	1.33
Silver Bow	23.00	30.00	3.00
Stillwater	39.21	25.76	13.45
Sweet Grass	25.00	25.50	.50
Teton	24.10	30.00	5.90
Toole	24.68	25.1749
Valley	24.88	25.63	.75
Wheatland	25.04	25.0004
Wibaux	24.98	25.17	.19
Yellowstone	24.09	26.00	1.91
Average	\$25.18	\$25.51	\$.33	\$

COMPARISON OF TOTAL VALUE OF TWO-YEAR-OLDS (CATTLE) AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 350,504	\$ 383,621	\$ 33,117	\$
Big Horn	73,291	34,127	39,164
Blaine	59,373	69,362	9,989
Broadwater	24,608	25,115	507
Carbon	92,102	93,392	1,290
Carter	21,264	38,425	17,161
Cascade	36,330	52,848	16,518
Chouteau	70,804	83,846	13,042
Custer	83,910	72,777	11,133
Dawson	119,148	147,495	28,347
Deer Lodge	14,765	10,775	3,990
Fallon	50,088	21,000	29,088
Fergus	353,550	366,196	12,646
Flathead	45,995	67,235	21,240
Gallatin	90,936	108,350	17,414
Granite	77,328	79,050	1,722
Hill	36,544	44,040	7,496
Jefferson	66,937	77,992	11,055
Lewis and Clark	2,925	22,260	19,335
Lincoln	7,365	7,605	240
Madison	6,250	6,250
Meagher	6,100	7,610	1,510
Mineral	6,525	4,935	1,590
Missoula	88,635	52,870	35,765
Musselshell	70,840	41,291	29,549
Park	113,835	136,010	22,175
Phillips	22,634	49,011	26,377
Powell	36,566	36,566
Prairie	35,260	51,499	16,239
Ravalli	62,046	73,365	11,319
Richland	60,798	52,953	7,845
Rosebud	29,505	22,120	7,385
Sanders	45,189	49,485	4,296
Sheridan	127,413	135,170	7,757
Silver Bow	3,815	14,540	10,725
Stillwater	57,703	76,981	19,278
Sweet Grass	105,616	112,685	7,069
Teton	69,020	81,090	12,070
Toole	33,551	34,485	934
Valley	43,219	58,297	15,078
Wheatland	18,761	55,020	36,259
Wibaux	48,957	41,005	7,952
Yellowstone	61,859	80,415	18,556
Totals	\$2,831,864	\$3,036,348	\$420,761	\$216,277
Net Increase	204,484

COMPARISON OF NUMBER OF THREE-YEAR-OLDS (CATTLE) AS ASSESSED IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	3,026	1,628	1,398
Big Horn	2,980	21,900	18,920
Broadwater	218	174	74
Carter	662	662
Cascade	131	188	57
Chouteau	22	771	749
Custer	1,463	3,096	1,633
Fallon	350	76	274
Fergus	22,064	21,652	412
Granite	302	277	25
Hill	256	256
Jefferson	172	172
Lewis and Clark	161	161
Lincoln	25	11	14
Mineral	8	9	1
Missoula	378	377	1
Musselshell	110	246	106
Prairie	63	267	204
Richland	518	465	53
Rosebud	220	1,859	1,639
Sanders	263	84	179
Silver Bow	29	24	5
Stillwater	297	408	111
Sweet Grass	1,246	1,335	89
Valley	591	794	203
Wheatland	476	571	95
Yellowstone	366	447	81
Total	36,285	66,831	24,060	3,514
Net Increase	20,546

COMPARISON OF AVERAGE VALUE OF THREE-YEAR-OLDS (CATTLE) AS ASSESSED
IN 1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS
THAN \$35.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$39.18	\$41.80	\$ 2.62	\$
Big Horn	35.20	34.7842
Broadwater	37.00	35.00	2.00
Carter	35.00
Cascade	35.00	50.00	15.00
Chouteau	25.87	42.30	16.43
Custer	44.05	36.00	8.05
Fallon	35.00	38.55	3.55
Fergus	37.00	34.00	3.00
Granite	35.00	35.00
Hill	37.00
Jefferson	37.00
Lewis and Clark	46.18
Lincoln	32.00	32.73	1.73
Mineral	38.75	35.00	3.75
Missoula	41.76	50.00	8.24
Musselshell	35.77	34.23	1.54
Prairie	38.00	35.17	2.83
Richland	43.32	38.17	5.15
Rosebud	56.00	40.00	16.00
Sanders	35.11	35.77	.66
Silver Bow	54.00	50.00	4.00
Stillwater	82.57	39.00	43.57
Sweet Grass	35.00	36.00	1.00
Valley	45.04	38.47	6.57
Wheatland	41.50	35.00	6.50
Yellowstone	42.15	39.21	2.94
Averages	\$38.35	\$35.66	\$	\$ 2.69

**COMPARISON OF TOTAL VALUE OF THREE-YEAR-OLDS (CATTLE) AS ASSESSED IN
1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 118,570	\$ 68,075	\$	\$ 50,495
Big Horn	104,890	761,615	656,725
Broadwater	9,280	6,180	3,100
Carter	23,170	23,170
Cascade	4,585	9,400	4,815
Chouteau	569	32,615	32,046
Custer	64,365	111,620	47,255
Fallon	12,250	2,930	9,320
Feigus	826,480	747,827	78,653
Granite	10,570	9,695	875
Hill	9,506	9,506
Jefferson	6,470	6,470
Lewis and Clark	7,435	7,435
Lincoln	800	360	440
Mineral	310	315	5
Missoula	15,775	19,010	3,235
Musselshell	5,009	8,423	3,414
Prairie	2,400	9,390	6,990
Richland	22,440	18,750	3,690
Rosebud	12,365	76,155	63,790
Sanders	9,235	3,005	6,230
Silver Bow	1,555	1,215	340
Stillwater	24,465	15,952	8,513
Sweet Grass	43,975	49,118	5,143
Valley	26,623	30,551	3,928
Wheatland	19,750	20,205	455
Yellowstone	15,429	17,528	2,099
Total	\$1,391,801	\$2,026,404	\$836,370	\$201,767
Net increase			634,603	

COMPARISON OF NUMBER OF COWS (COMMON) AS ASSESSED IN 1917 AND 1918
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	973	1,109	136
Blaine	2,146	3,721	1,575
Broadwater	1,548	793	755
Carbon	3,220	4,333	1,113
Carter	2,681	5,344	2,663
Cascade	3,769	4,510	741
Chouteau	4,629	5,736	1,107
Custer	3,405	4,230	825
Dawson	3,244	4,118	874
Deer Lodge	594	387	207
Fallon	4,300	1,893	2,407
Fergus	9,593	1,037	444
Granite	607	618	11
Hill	4,799	5,630	831
Jefferson	2,157	2,576	419
Lincoln	756	728	28
Madison	957	957
Meagher	492	773	281
Mineral	545	397	52
Missoula	2,462	2,337	125
Musselshell	5,557	5,082	475
Park	2,704	3,160	456
Phillips	1,499	2,212	713
Powell	1,087	1,256	169
Prairie	2,377	3,873	1,496
Ravalli	4,091	4,522	431
Richland	2,757	2,757
Rosebud	1,426	1,426
Sanders	3,560	3,628	68
Sheridan	9,395	9,395
Silver Bow	1,812	1,911	99
Stillwater	2,672	3,836	1,164
Sweet Grass	2,406	2,406
Teton	5,412	8,552	3,140
Toole	1,818	2,416	598
Valley	3,947	4,723	776
Wheatland	1,417	2,899	1,482
Wibaux	2,348	2,502	154
Yellowstone	5,047	5,889	842
Totals.....	98,025	131,715	38,644	4,954
Net increase	33,690

COMPARISON OF AVERAGE VALUE OF COWS (COMMON) AS ASSESSED IN 1917 AND
1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS
THAN \$30.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Big Horn	\$34.77	\$35.26	\$.49	\$
Blaine	34.10	40.00	5.90
Broadwater	31.00	30.00	1.00
Carbon	37.28	30.00	7.28
Carter	30.00	30.00
Cascade	33.35	30.00	3.35
Chouteau	32.33	30.08	6.75
Custer	32.25	30.70	1.55
Dawson	32.44	30.61	1.83
Deer Lodge	16.00	41.00	5.00
Fallon	30.00	30.02	.02
Fergus	31.00	31.00	3.00
Granite	30.00	30.00
Hill	32.63	31.43	1.20
Jefferson	50.00	50.00
Lincoln	30.72	30.6210
Madison	10.00
Meagher	35.00	35.00
Mineral	39.54	31.00	8.54
Missoula	30.80	30.7604
Musselshell	29.32	31.72	2.40
Park	42.00	40.00	2.00
Phillips	37.52	34.20	3.32
Powell	35.00	35.00
Prairie	30.15	30.80	.35
Ravalli	36.00	35.00	1.00
Richland	36.34
Rosebud	44.00
Sanders	30.80	30.5131
Sheridan	35.53
Silver Bow	60.00	60.00
Stillwater	42.13	31.69	10.44
Sweet Grass	37.25
Teton	35.61	30.00	5.61
Toole	33.47	31.04	2.43
Valley	36.52	40.33	3.81
Wheatland	39.90	35.00	4.90
Wibaux	38.29	39.64	1.35
Yellowstone	37.17	37.0215
Average	\$34.98	\$34.28	\$	\$.70

COMPARISON OF TOTAL VALUE OF COWS (COMMON) AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	\$ 33,850	\$ 39,105	\$ 5,255	\$
Blaine	73,126	127,709	54,574
Broadwater	49,320	31,750	17,570
Carbon	120,010	129,991	9,981
Carter	80,450	160,320	79,870
Cascade	123,785	135,027	11,242
Chouteau	149,715	224,181	74,466
Custer	109,831	129,870	20,039
Dawson	106,875	130,187	23,312
Deer Lodge	27,385	16,060	11,325
Fallon	129,000	56,820	72,180
Fergus	324,070	317,083	6,987
Granite	18,210	18,540	330
Hill	156,580	177,124	20,544
Jefferson	109,155	130,150	20,995
Lincoln	23,225	22,290	935
Madison	38,050	38,050
Meagher	17,240	27,055	9,815
Mineral	13,655	12,350	1,305
Missoula	74,830	71,900	2,930
Musselshell	162,955	161,236	1,719
Park	113,910	126,705	12,795
Phillips	56,255	75,663	19,408
Powell	38,040	43,960	5,920
Prairie	72,375	119,275	46,900
Ravalli	150,575	158,294	7,719
Richland	100,183	100,183
Rosebud	62,845	62,845
Sanders	109,647	110,695	1,048
Sheridan	333,876	333,876
Silver Bow	108,945	114,695	5,750
Stillwater	112,585	121,378	8,793
Sweet Grass	89,554	89,554
Teton	192,730	256,560	63,830
Toole	60,866	75,014	14,148
Valley	141,155	190,490	49,335
Wheatland	49,965	100,635	50,670
Wibaux	89,915	99,180	9,265
Yellowstone	187,510	218,035	30,525
Total	\$3,428,820	\$4,515,776	\$1,239,957	\$153,001
Net increase			1,086,956	

TAX AND LICENSE COMMISSION

COMPARISON OF NUMBER OF COWS (DAIRY) AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	998	1,206	208
Carter	2	18	16
Cascade	1,225	2,020	795
Custer	372	471	99
Deer Lodge	400	304	96
Fallon	19	40	21
Flathead	4,246	5,143	897
Gallatin	2,812	3,519	707
Granite	462	540	78
Hill	30	30
Lewis and Clark	1,741	1,437	304
Madison	652	652
Meagher	50	67	17
Missoula	1,252	972	280
Powell	441	226	215
Richland	2,650	2,650
Rosebud	855	855
Sanders	387	387
Sheridan	8,492	8,492
Sweet Grass	2,364	2,364
Wheatland	92	92
Yellowstone	100	100
Total	28,768	16,837	3,712	15,643
Net decrease	11,931

COMPARISON OF AVERAGE VALUE OF COWS (DAIRY) AS ASSESSED IN 1917 AND
1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS
THAN \$50.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$41.88	\$ 42.90	\$ 1.02	\$
Carter	40.00	50.00	10.00
Cascade	40.00	50.00	10.00
Custer	68.37	81.55	13.18
Deer Lodge	65.00	89.00	24.00
Fallon	40.00	50.00	10.00
Flathead	32.34	33.92	1.58
Gallatin	35.00	47.00	12.00
Granite	51.00	69.00	18.00
Hill	51.66
Lewis and Clark	44.89	53.11	8.22
Madison	40.00
Meagher	40.00	50.00	10.00
Missoula	55.48	64.12	8.64
Powell	40.00	50.00	10.00
Richland	35.46
Rosebud	60.00
Sanders	42.32
Sheridan	36.00
Sweet Grass	36.00
Wheatland	50.00
Yellowstone	100.00
Averages	\$39.06	\$47.04	\$ 7.98	\$

COMPARISON OF TOTAL VALUE OF DAIRY COWS AS ASSESSED IN 1917 AND 1918
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 41,880	\$ 51,745	\$ 9,865	\$
Carter	80	900	820
Cascade	49,000	101,000	52,000
Custer	25,434	38,410	12,976
Deer Lodge	26,000	24,610	1,390
Fallon	760	2,000	1,240
Flathead	137,330	174,495	37,165
Gallatin.....	98,720	166,375	67,655
Granite	23,880	37,025	13,145
Hill	1,550	1,550
Lewis and Clark	78,155	76,310	1,845
Madison	26,085	26,085
Meagher	2,000	3,350	1,350
Missoula	68,475	62,325	6,150
Powell	17,643	11,300	6,343
Richland	94,245	94,245
Rosebud	51,980	51,980
Sanders	16,380	16,380
Sheridan	305,637	305,637
Sweet Grass	86,288	86,288
Wheatland	4,600	4,600
Yellowstone	10,000	10,000
Total	\$1,123,887	\$792,080	\$238,451	\$570,258
Net decrease	331,807

COMPARISON OF NUMBER OF STOCK CATTLE AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	34,320	33,259	1,061
Big Horn	60,978	39,085	21,893
Blaine	16,982	18,170	1,178
Broadwater	7,543	8,781	1,238
Carbon	8,598	7,702	896
Carter	22,369	17,490	4,879
Cascade	36,290	37,410	1,120
Chouteau	14,147	14,391	244
Custer	64,780	69,801	5,021
Dawson	22,425	24,294	1,869
Deer Lodge	1,220	1,398	168
Fallon	7,378	11,301	3,923
Flathead	6,718	7,845	1,127
Gallatin	10,255	7,680	2,575
Granite	6,033	6,124	91
Hill	8,030	9,291	1,261
Jefferson	7,704	6,151	1,553
Lewis and Clark	27,209	24,544	2,665
Lincoln	695	1,026	331
Madison	28,581	34,355	5,774
Meagher	20,780	21,095	315
Mineral	48	28	20
Missoula	4,210	4,057	153
Musselshell	6,038	8,872	2,834
Park	8,132	7,950	182
Phillips	17,759	15,080	2,679
Powell	9,029	10,799	1,770
Prairie	9,135	7,577	1,558
Ravalli	3,519	3,085	434
Richland	10,193	12,531	2,338
Rosebud	32,542	28,279	4,263
Sanders	62	519	457
Sheridan	5,829	5,483	346
Silver Bow	1,353	1,282	71
Stillwater	6,641	3,846	2,795
Sweet Grass	9,387	7,151	2,236
Teton	19,162	26,432	7,270
Toole	3,917	6,509	2,592
Valley	14,261	14,549	288
Wheatland	10,997	10,884	113
Wibaux	3,688	4,515	827
Yellowstone	8,082	9,224	1,142
Total	597,029	589,833	43,178	50,374
Net decrease				7,196

COMPARISON OF AVERAGE VALUE OF STOCK CATTLE AS ASSESSED IN 1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—\$20.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$28.95	\$20.00	\$ 1.05	\$
Big Horn	30.07	33.09	2.02
Blaine	31.40	30.5882
Broadwater	30.00	30.00
Carbon	30.00	30.00
Carter	30.00	30.00
Cascade	30.00	30.00
Chouteau	30.80	38.37	7.57
Custer	30.52	30.0052
Dawson	29.82	29.3547
Deer Lodge	35.00	33.00	2.00
Fallon	30.00	30.00
Flathead	29.35	30.55	1.20
Gallatin	31.00	36.00	5.00
Granite	30.09	30.00
Hill	30.15	30.46	.31
Jefferson	30.00	30.00
Lewis and Clark	32.04	31.4460
Lincoln	29.47	29.50	.03
Madison	30.00	30.00
Meagher	30.00	30.00
Mineral	31.25	30.3590
Missoula	29.47	30.00	.53
Musselshell	30.14	29.9420
Park	36.35	36.0035
Phillips	30.40	30.2119
Powell	30.00	30.00
Prairie	30.15	30.0015
Ravalli	30.00	30.00
Richland	30.87	26.60	4.27
Rosebud	29.00	35.00	4.00
Sanders	30.80	30.0080
Sheridan	35.39	35.2607
Silver Bow	32.00	35.00	3.00
Stillwater	42.50	38.86	3.64
Sweet Grass	30.00	30.00
Teton	30.00	30.00
Toole	31.40	30.5783
Valley	32.80	31.37	1.57
Wheatland	30.07	30.0007
Wibaux	35.75	32.10	3.65
Yellowstone	31.08	34.00	2.92
Averages	\$31.17	\$31.15	\$	\$.02

COMPARISON OF TOTAL VALUE OF STOCK CATTLE AS ASSESSED IN 1917 AND 1918

—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 993,915	\$ 998,355	\$ 4,440	\$.....
Big Horn	1,833,670	1,294,395	539,275
Blaine	533,053	555,365	22,312
Broadwater	226,290	263,430	37,140
Carbon	257,955	231,062	26,893
Carter	671,070	524,700	146,370
Cascade	1,088,705	1,122,310	33,605
Chouteau	435,995	552,168	116,173
Custer	1,975,756	2,094,045	118,289
Dawson	668,369	713,065	44,696
Deer Lodge	42,795	46,650	3,855
Fallon	221,340	339,030	117,690
Flathead	198,225	239,715	41,490
Gallatin	319,436	284,398	35,038
Granite	180,990	183,720	2,730
Hill	242,110	283,088	40,978
Jefferson	237,481	184,755	52,726
Lewis and Clark	871,320	771,825	99,495
Lincoln	20,485	30,270	9,785
Madison	863,405	1,030,925	167,520
Meagher	623,400	632,850	9,450
Mineral	1,500	850	650
Missoula	124,070	121,695	2,375
Musselshell	181,990	265,668	83,678
Park	295,790	278,960	16,830
Phillips	539,995	455,485	84,510
Powell	270,890	323,959	53,069
Prairie	275,490	227,367	48,123
Ravalli	106,087	93,674	12,413
Richland	314,640	333,370	18,730
Rosebud	1,300,130	1,002,420	797,710
Sanders	1,910	15,870	13,960
Sheridan	206,370	193,437	12,933
Silver Bow	43,975	44,885	910
Stillwater	282,125	149,456	132,669
Sweet Grass	281,685	214,982	66,703
Teton	571,860	792,960	221,100
Toole	122,970	195,660	72,690
Valley	467,840	500,170	32,330
Wheatland	330,630	327,720	2,910
Wibaux	131,835	145,035	13,200
Yellowstone	251,210	313,080	61,870
Total	\$18,608,757	\$18,372,824	\$1,341,690	\$1,577,623
Net Increase	235,933

COMPARISON OF NUMBER OF THOROUGHBRED CATTLE AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	333	701	368
Blaine	107	220	113
Broadwater	292	292
Carbon	249	249
Cascade	255	197	58
Chouteau	355	342	13
Custer	1,184	1,184
Gallatin	616	761	145
Granite	139	138	1
Hill	26	36	10
Jefferson	190	92	98
Lewis and Clark	216	164	52
Lincoln	3	3
Madison	395	503	108
Meagher	390	145	245
Missoula	188	225	37
Musselshell	98	170	72
Phillips	35	35
Powell	780	780
Ravalli	197	244	47
Sanders	22	22
Sheridan	143	129	14
Stillwater	126	167	41
Sweet Grass	278	278
Teton	108	302	194
Toole	32	33	1
Valley	23	46	23
Wheatland	231	486	255
Wibaux	51	44	7
Yellowstone	90	90
Total	6,496	5,801	2,070	2,765
Net Decrease	695

COMPARISON OF AVERAGE VALUE OF THOROUGHbred CATTLE AS ASSESSED IN
1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—PUREBREDS—
DISCRETION OF ASSESSOR BUT NOT LESS THAN \$75.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Big Horn	\$ 50.60	\$ 53.38	\$ 2.78	\$
Blaine	53.59	62.79	9.20
Broadwater.....	75.00
Carbon	75.00
Cascade	80.00	110.00	30.00
Chouteau	52.68	66.80	13.12
Custer	59.19
Gallatin	103.00	109.00	6.00
Granite	66.00	89.00	23.00
Hill	35.00	75.69	40.69
Jefferson	55.00	80.00	25.00
Lewis and Clark	73.61	74.10	49
Lincoln	70.00
Madison	45.00	76.00	31.00
Meagher	55.00	96.00	41.00
Missoula	81.35	79.07	2.28
Musselshell	93.06	68.29	24.77
Phillips	51.71
Powell	75.00
Ravalli	54.00	55.00	1.00
Sanders	75.00
Sheridan	66.97	78.00	11.03
Stillwater	83.80	87.56	3.76
Sweet Grass	55.00
Teton	53.24	56.00	2.76
Toole	135.62	114.00	21.62
Valley	109.00	62.02	46.98
Wheatland	59.91	75.00	15.09
Wibaux	41.27	67.70	26.43
Yellowstone	74.00
Averages	\$ 58.73	\$ 77.03	\$ 18.30	\$...

**COMPARISON OF TOTAL VALUE OF THOROUGHbred CATTLE AS ASSESSED IN 1917
AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Big Horn	\$ 16,850	\$ 37,420	\$ 20,570	\$
Blaine	5,735	13,815	8,080
Broadwater	21,950	21,950
Carbon	5,195	18,710	13,515
Cascade	20,310	21,020	710
Chouteau	18,704	22,848	4,144
Custer	70,510	70,510
Gallatin	63,440	\$3,640	20,200
Granite	9,075	12,375	3,300
Hill	910	2,725	1,815
Jefferson	10,605	7,505	3,100
Lewis and Clark	15,900	12,150	3,750
Lincoln	210	210
Madison	17,775	38,475	20,700
Meagher	21,710	14,000	7,710
Missoula	14,305	17,790	3,485
Musselshell	9,110	11,610	2,500
Phillips	1,810	1,810
Powell	5,760	5,760
Ravalli	19,760	13,639	2,879
Sanders	1,650	1,650
Sheridan	9,577	10,065	488
Stillwater	10,560	14,620	4,060
Sweet Grass	15,380	15,380
Teton	5,750	16,910	11,160
Toole	3,310	3,775	465
Valley	2,500	2,853	353
Wheatland	13,840	37,078	23,238
Wibaux	2,105	3,375	1,270
Yellowstone	6,640	6,640
Total	\$381,516	\$446,848	\$173,352	\$108,020
Net Increase	65,332

**COMPARISON OF NUMBER OF GRADED CATTLE AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.**

County	1917	1918	Increase	Decrease
Cascade	500	390	110
Deer Lodge	264	247	17
Hill	8	8
Lincoln	2	7	5
Phillips	44	44
Sanders	318	318
Toole	24	24
Total	774	1,030	391	135
Net Increase	256

COMPARISON OF AVERAGE VALUE OF GRADED CATTLE AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$ 45.00	\$70.00	\$25.00	\$
Deer Lodge	83.00	96.00	13.00
Hill	105.60
Lewis and Clark	55.00
Lincoln	35.71
Phillips	56.59
Sanders	38.49
Toole	52.00
Average	\$ 58.67	\$64.10	\$ 5.43	\$

COMPARISON OF TOTAL VALUE OF GRADED CATTLE AS ASSESSED IN 1917 AND
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$22,500	\$26,000	\$ 3,500	\$
Deer Lodge	21,080	23,800	1,820
Hill	845	845
Lincoln	110	250	140
Phillips	2,490	2,490
Sanders	12,240	12,240
Toole	1,250	1,250
Total	\$45,435	\$66,030	\$21,440	\$845
Net increase	20,595

COMPARISON OF NUMBER OF BULLS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	839	1,052	213
Blaine	39	39
Broadwater	76	76
Carbon	217	217
Carter	200	119	81
Cascade	200	200
Custer	1,146	1,146
Deer Lodge	7	7
Fallon	132	41	91
Powell	87	87
Prairie	268	271	3
Richland	59	69	10
Sanders	17	17
Silver Bow	2	2
Sweet Grass	233	233
Valley	170	158	12
Yellowstone	235	227	8
Total	2,259	3,605	1,894	548
Net increase	1,346

COMPARISON OF AVERAGE VALUE OF BULLS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 50.45	\$ 51.90	\$ 1.45	\$
Blaine	55.15
Broadwater	50.00
Carbon	50.00
Carter	41.45	52.52	11.07
Cascade	60.00
Custer	61.00
Deer Lodge	123.00
Fallon	50.00	50.00
Powell	75.00
Prairie	51.68	73.30	21.62
Richland	36.86	39.20	2.34
Sanders	47.35
Silver Bow	350.00-
Sweet Grass	63.00
Valley	55.50	53.65	1.85
Yellowstone	48.94	54.20	5.26
Average	\$ 49.87	\$ 58.40	\$ 8.53	\$

COMPARISON OF TOTAL VALUE OF BULLS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 42,335	\$ 54,600	\$ 12,265	\$
Blaine	2,150	2,150
Broadwater	3,800	3,800
Carbon	10,850	10,850
Carter	8,290	6,250	2,040
Cascade	12,000	12,000
Custer	70,956	70,956
Deer Lodge	865	865
Fallon	6,600	2,050	4,550
Powell	6,550	6,550
Prairie	13,850	19,865	6,015
Richland	2,175	2,715	540
Sanders	805	805
Silver Bow	700	700
Sweet Grass	14,055	14,055
Valley	9,439	8,477	962
Yellowstone	11,500	12,299	799
Total	\$112,659	\$210,517	\$123,880	\$26,022
Net increase	97,858

COMPARISON OF NUMBER OF SHEEP AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	190,238	203,903	13,665
Big Horn	6,286	29,179	22,893
Blaine	100,718	84,273	16,445
Broadwater	35,298	35,361	63
Carbon	24,346	33,067	8,721
Carter	44,836	42,053	2,783
Cascade	90,542	78,620	11,922
Chouteau	47,530	41,989	5,541
Custer	57,588	43,455	14,133
Dawson	85,411	54,593	30,818
Deer Lodge	1,289	1,492	203
Fallon	6,827	3,328	3,499
Fergus	77,687	77,037	650
Flathead	2,089	3,703	1,614
Gallatin	17,049	23,815	6,766
Granite	12,374	14,831	2,457
Hill	26,580	20,479	6,101
Jefferson	5,064	3,425	1,639
Lewis and Clark	88,409	76,606	11,803
Lincoln	18	12	6
Madison	132,907	129,594	3,313
Meagher	127,625	115,827	11,798
Mineral	80	150	70
Missoula	3,310	5,480	2,140
Musselshell	17,719	13,841	3,878
Park	62,458	58,510	3,948
Phillips	56,894	38,864	18,030
Powell	71,031	78,597	7,566
Prairie	18,923	13,583	5,340
Ravalli	19,863	28,103	8,240
Richland	2,626	2,078	548
Rosebud	77,054	78,752	1,698
Sanders	2,820	4,304	1,484
Sheridan	2,676	4,016	1,370
Silver Bow	13,483	10,824	2,658
Stillwater	27,773	22,031	5,742
Sweet Grass	96,653	76,342	20,311
Teton	82,274	63,857	18,417
Toole	29,948	28,340	1,608
Valley	57,860	33,654	24,206
Wheatland	69,948	57,365	12,583
Wibaux	1,689	1,449	240
Yellowstone	45,547	60,102	14,555
Total	1,941,269	1,796,914	93,505	237,960
Net decrease	144,455

COMPARISON OF AVERAGE VALUE OF SHEEP AS ASSESSED IN 1917 AND 1918—
BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS THAN \$8.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$5.00	\$8.08	\$3.08	\$
Big Horn	5.00	7.93	2.93
Blaine	5.00	8.00	3.00
Broadwater	5.00	8.00	3.00
Carbon	5.00	8.00	3.00
Carter	5.00	8.00	3.00
Cascade	5.20	8.00	2.80
Chouteau	4.87	8.00	3.13
Custer	5.00	8.00	3.00
Dawson	5.17	8.71	3.54
Deer Lodge	7.00	8.00	1.00
Fallon	5.00	8.00	3.00
Fergus	5.00	7.95	2.95
Flathead	5.05	8.00	2.95
Gallatin	5.30	8.11	2.81
Granite	5.00	8.00	3.00
Hill	5.05	8.00	2.95
Jefferson	6.00	8.00	2.00
Lewis and Clark	5.00	8.00	3.00
Lincoln	5.00	7.08	2.08
Madison	5.00	8.00	3.00
Meagher	5.00	8.00	3.00
Mineral	7.00	8.00	1.00
Missoula	5.00	8.05	3.05
Musselshell	4.99	9.12	4.13
Park	5.00	8.00	3.00
Phillips	5.00	8.00	3.00
Powell	5.00	6.00	1.00
Prairie	5.00	8.00	3.00
Ravalli	4.00	8.00	4.00
Richland	6.20	8.30	2.10
Rosebud	6.00	8.00	2.00
Sanders	5.00	8.00	3.00
Sheridan	6.00	6.00
Silver Bow	5.00	8.00	3.00
Stillwater	5.71	8.47	2.76
Sweet Grass	4.85	8.33	3.48
Teton	5.00	10.00	5.00
Toole	5.00	8.02	3.02
Valley	5.11	8.11	3.00
Wheatland	5.14	8.00	2.86
Wibaux	5.00	8.00	3.00
Yellowstone	4.95	8.65	3.70
Average	\$5.08	\$8.07	\$2.99	\$

COMPARISON OF TOTAL VALUE OF SHEEP AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 952,587	\$ 1,647,982	\$ 695,395	\$
Big Horn	31,431	231,250	199,819
Blaine	503,590	674,190	170,600
Broadwater	176,490	282,888	106,398
Carbon	121,730	264,540	142,810
Carter	224,180	336,424	112,244
Cascade	454,335	628,966	174,631
Chouteau	231,625	335,935	104,310
Custer	287,940	347,641	59,701
Dawson	441,398	477,984	36,586
Deer Lodge	9,020	12,542	3,522
Fallon	34,135	26,624	7,511
Fergus	387,405	611,310	223,905
Flathead	10,560	29,625	19,065
Gallatin	90,572	194,925	104,353
Granite	61,917	118,648	56,731
Hill	134,250	163,832	29,582
Jefferson	34,220	28,918	5,312
Lewis and Clark	442,045	612,765	170,720
Lincoln	90	85	5
Madison	664,185	1,038,635	374,450
Meagher	638,125	926,614	288,489
Mineral	560	1,200	640
Missoula	16,710	43,845	27,135
Musselshell	88,583	126,295	37,712
Park	312,375	463,090	155,715
Phillips	284,470	310,574	26,104
Powell	355,155	471,572	116,417
Prairie	94,615	108,686	14,071
Ravalli	96,680	225,581	128,901
Richland	16,280	17,252	972
Rosebud	468,180	675,285	207,105
Sanders	14,100	34,432	20,332
Sheridan	16,065	24,276	8,211
Silver Bow	63,410	86,590	23,180
Stillwater	158,622	186,725	28,103
Sweet Grass	478,681	606,988	128,307
Teton	411,370	638,570	227,200
Toole	149,740	227,313	77,573
Valley	298,060	272,991	25,069
Wheatland	360,800	458,996	98,196
Wibaux	8,445	11,592	3,147
Yellowstone	225,912	520,097	294,185
Total	\$9,850,653	\$14,509,273	\$4,696,517	\$37,897
Net increase	4,658,620

COMPARISON OF NUMBER OF LAMBS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn		15	15	
Blaine	43,860	498		43,362
Broadwater	5,370	2,000		3,370
Carbon	1,690	11,063	9,373	
Carter	4,557			4,557
Cascade	16,253	3,320		12,933
Chouteau	11,637			11,637
Custer	6,618	4,053		2,555
Dawson	7,458	2,315		5,143
Deer Lodge	415	3		412
Fallon	8			8
Fergus	22,252	8,784		13,468
Gallatin	2,947			2,947
Granite	5,793			5,793
Hill	3,950			3,950
Jefferson	16			16
Missoula	2,636			2,636
Park	916			916
Phillips	9,851	3,800		6,051
Prairie	2,758			2,758
Rosebud	26,783	3,006		23,777
Sheridan	1,052	33		1,019
Stillwater	2,547			2,547
Sweet Grass	7,847	12,943	5,096	
Teton	6,058	7,948	1,890	
Valley	8,166	6,333		1,833
Wibaux	250			250
Yellowstone	13,670	4,920		8,750
Total	215,358	71,044	16,374	160,688
Net decrease				144,314

COMPARISON OF AVERAGE VALUE OF LAMBS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	\$	\$8.13	\$	\$
Blaine	4.00	6.02	2.02
Broadwater	4.00	5.00	1.00
Carbon	4.00	8.00	4.00
Carter	4.00
Cascade	4.78	8.00	3.22
Chouteau	4.33
Custer	4.00	8.00	4.00
Dawson	4.00	8.00	4.00
Deer Lodge	4.00	6.66	2.66
Fallon	4.00
Fergus	4.00	5.00	1.00
Gallatin	4.00
Granite	4.00
Hill	4.00
Jefferson	4.66
Missoula	4.00
Park	4.00
Phillips	4.00	7.76	3.76
Prairie	4.00
Rosebud	5.00
Sheridan	4.00	4.48	.48
Stillwater	6.64
Sweet Grass	4.00	6.00	2.00
Teton	4.00	8.20	4.20
Valley	4.00	8.03	4.03
Wibaux	4.00
Yellowstone	4.06	8.00	3.94
Average	\$4.24	\$7.16	\$2.92	\$

COMPARISON OF TOTAL VALUE OF LAMBS AS ASSESSED IN 1918 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	\$	\$ 122	\$ 122	\$
Blaine	175,424	3,000	172,424
Broadwater	21,480	10,000	11,480
Carbon	6,760	88,504	81,744
Carter	18,228	18,228
Cascade	67,937	26,550	41,387
Chouteau	50,548	50,548
Custer	26,472	32,504	6,032
Dawson	29,835	18,420	11,415
Deer Lodge	1,650	20	1,630
Fallon	32	32
Fergus	91,465	45,247	46,218
Gallatin	11,788	11,788
Granite	23,172	23,172
Hill	15,820	15,820
Jefferson	75	75
Missoula	10,540	10,540
Park	3,665	3,665
Phillips	39,404	29,500	9,904
Prairie	11,032	11,032
Rosebud	141,375	21,560	119,815
Sheridan	4,215	148	4,067
Stillwater	16,913	16,913
Sweet Grass	32,103	77,670	45,567
Teton	24,232	65,150	40,918
Valley	32,865	50,888	18,023
Wibaux	1,000	1,000
Yellowstone	55,580	39,360	16,220
Total	\$913,610	\$508,643	\$192,406	\$597,373
Net decrease				404,967

COMPARISON OF NUMBER OF RAMS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	2,855	4,149	1,294
Big Horn	21	21
Blaine	1,106	847	259
Broadwater	205	158	47
Carbon	372	515	143
Carter	942	480	462
Cascade	1,120	1,016	104
Chouteau	453	605	152
Custer	711	567	144
Dawson	473	563	90
Fallon	47	20	27
Fergus	719	685	34
Gallatin	204	834	630
Granite	106	174	68
Hill	120	91	29
Jefferson	76	64	12
Madison	1,047	1,794	747
Meagher	1,321	1,720	399
Missoula	132	168	36
Musselshell	750	148	602
Park	962	757	205
Phillips	211	354	143
Powell	702	1,681	979
Prairie	1,485	150	1,335
Richland	2	15	13
Rosebud	604	551	53
Sheridan	1	39	38
Stillwater	226	317	91
Sweet Grass	700	764	64
Teton	364	412	48
Toole	36	36
Valley	472	163	309
Wheatland	793	524	269
Wibaux	16	16
Yellowstone	1,367	561	806
Total	20,721	20,886	4,935	4,770
Net increase			165	

COMPARISON OF AVERAGE VALUE OF RAMS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS THAN \$10.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$ 7.08	\$10.24	\$ 3.16	\$
Big Horn	5.70
Blaine	7.59	10.00	2.41
Broadwater	5.00	10.00	5.00
Carbon	8.00	10.00	2.00
Carter	8.00	10.00	2.00
Cascade	7.25	10.00	2.75
Chouteau	6.33	10.00	3.67
Custer	7.11	10.00	2.89
Dawson	5.08	10.16	5.08
Fallon	8.00	10.00	2.00
Fergus	8.00	10.00	2.00
Gallatin	10.00	10.00
Granite	7.00	10.00	3.00
Hill	5.00	10.00	5.00
Jefferson	5.00	10.00	5.00
Madison	8.00	10.00	2.00
Meagher	8.00	10.00	2.00
Missoula	4.87	10.00	5.13
Musselshell	4.04	22.96	18.92
Park	6.50	10.20	3.70
Phillips	5.00	10.00	5.00
Powell	5.00	6.00	1.00
Prairie	5.00	10.00	5.00
Richland	3.00	9.00	6.00
Rosebud	10.00	10.00
Sheridan	10.00	9.8911
Stillwater	10.05	10.0005
Sweet Grass	8.43	10.33	1.60
Teton	10.01	10.0001
Toole	8.61
Valley	8.00	9.82	1.82
Wheatland	8.00	10.00	2.00
Wibaux	5.00
Yellowstone	5.00	10.26	5.26
Average	\$ 7.02	\$ 9.85	\$ 2.83	\$..

COMPARISON OF TOTAL VALUE OF RAMS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 20,235	\$ 42,490	\$22,255	\$
Big Horn	120	120
Blaine	8,392	8,485	93
Broadwater	1,030	1,580	550
Carbon	2,980	5,150	2,170
Carter	7,536	4,800	2,736
Cascade	8,124	10,160	2,036
Chouteau	2,868	6,054	3,186
Custer	5,057	5,670	613
Dawson	2,402	5,720	3,318
Fallon	376	200	176
Fergus	5,710	6,840	1,130
Gallatin	2,040	8,340	6,300
Granite	740	1,740	1,000
Hill	600	910	310
Jefferson	380	640	260
Madison	8,380	17,940	9,560
Meagher	10,568	17,200	6,632
Missoula	585	1,680	1,095
Musselshell	3,030	3,398	368
Park	6,190	7,825	1,635
Phillips	1,055	3,540	2,485
Powell	3,570	10,088	6,518
Prairie	7,425	1,500	5,925
Richland	600	140	460
Rosebud	6,040	5,510	530
Sheridan	10	386	376
Stillwater	2,270	3,166	896
Sweet Grass	6,115	7,838	1,723
Teton	3,645	4,120	475
Toole	310	310
Valley	3,787	1,601	2,186
Wheatland	6,318	5,266	1,052
Wibaux	80	80
Yellowstone	6,847	5,760	1,087
Total	\$145,415	\$205,737	\$74,984	\$14,662
Net increase	60,322

COMPARISON OF NUMBER OF HOGS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	753	1,259	506
Big Horn	1,164	846	318
Blaine	978	414	564
Broadwater	1,126	877	249
Carbon	3,576	3,184	392
Carter	238	233	5
Cascade	4,128	3,469	659
Chouteau	3,211	3,211
Custer	1,631	1,325	306
Dawson	3,631	2,473	1,158
Deer Lodge	233	233
Fallon	1,292	768	524
Flathead	1,840	2,021	181
Gallatin	2,465	2,485	20
Granite	627	548	79
Hill	1,765	1,275	490
Jefferson	415	398	17
Lewis and Clark	1,694	1,540	64
Lincoln	205	198	7
Madison	3,268	1,895	1,373
Meagher	854	636	218
Mineral	126	166	40
Missoula	2,361	1,993	368
Musselshell	1,942	1,740	202
Park	3,716	3,280	436
Phillips	434	601	167
Powell	889	911	52
Prairie	1,485	1,060	425
Ravalli	4,465	3,453	1,012
Richland	1,916	1,916
Rosebud	1,305	1,005	300
Sanders	738	454	284
Sheridan	2,993	2,581	412
Silver Bow	1,048	1,220	172
Stillwater	2,840	2,288	552
Sweet Grass	1,331	1,345	14
Teton	2,941	2,476	465
Toole	843	687	156
valley	1,810	1,307	503
Wheatland	1,331	1,151	180
Wilbaux	850	644	206
Yellowstone	2,922	3,334	412
Total	71,141	59,719	3,713	15,135
Net decrease	11,422

COMPARISON OF AVERAGE VALUE OF HOGS AS ASSESSED IN 1917 AND 1918—BY
COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS THAN \$7.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$ 7.56	\$ 8.01	\$.45	\$
Big Horn	5.47	7.53	2.06
Blaine	5.10	9.89	4.79
Broadwater	5.00	7.00	2.00
Carbon	5.00	7.00	2.00
Carter	7.00
Cascade	5.60	7.00	1.40
Chouteau	5.05
Custer	5.92	7.77	1.85
Dawson	5.90	7.38	1.48
Deer Lodge	9.00
Fallon	5.00	7.00	2.00
Flathead	7.57	8.63	1.06
Gallatin	7.42	11.00	3.58
Granite	7.00	9.00	2.00
Hill	5.13	7.37	2.24
Jefferson	5.00	7.00	2.00
Lewis and Clark	5.05	7.21	2.16
Lincoln	5.07	6.82	1.75
Madison	6.00	10.00	4.00
Meagher	9.00	9.00
Mineral	5.16	7.30	2.14
Missoula	5.00	7.49	2.49
Musselshell	4.95	8.51	3.56
Park	6.91	7.00	.09
Phillips	5.00	7.15	2.15
Powell	5.00	7.00	2.00
Prairie	5.00	7.08	2.08
Ravalli	4.90	7.15	2.25
Richland	7.35
Rosebud	9.00	9.00
Sanfers	5.00	7.23	2.23
Sheridan	7.05	7.11	.06
Silver Bow	5.00	7.00	2.00
Stillwater	5.87	7.27	1.40
Sweet Grass	5.30	7.00	1.70
Teton	7.16	10.42	3.26
Toole	5.00	7.03	2.03
Valley	6.78	10.22	3.44
Wheatland	8.85	10.00	1.15
Wibaux	7.46	8.94	1.48
Yellowstone	5.60	8.13	2.53
Averages	\$ 6.73	\$ 8.96	\$ 2.23	\$

COMPARISON OF TOTAL VALUE OF HOGS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 5,699	\$ 10,247	\$ 4,548	\$
Big Horn	6,368	6,379	11
Blaine	4,987	4,095-	892
Broadwater	5,630	6,139	509
Carbon	17,880	22,291	4,411
Carter	1,190	1,631	441
Cascade	23,171	24,477	1,306
Chouteau	16,203	22,085	5,882
Custer	9,664	10,308	644
Dawson	21,268	18,264	3,004
Deer Lodge	1,887	2,053	166
Fallon	6,460	5,376	1,084
Fergus	35,305	35,485	180
Flathead	13,925	17,445	3,519
Gallatin	18,470	29,405	10,935
Granite	4,676	5,170	494
Hill	9,049	9,405	356
Jefferson	2,173	2,813	640
Lewis and Clark	8,190	11,105	3,005
Lincoln	1,040	1,360	320
Madison	19,440	18,950	490
Meagher	7,699	5,984	1,706
Mineral	650	1,210	560
Missoula	11,805	14,925	3,120
Musselshell	9,625	14,813	5,188
Park	25,699	22,966	2,730
Phillips	2,170	4,298	2,128
Powell	4,425	6,586	2,161
Prairie	7,425	7,509	84
Reynolds	22,128	24,600	2,472
Richland	15,986	14,093	1,893
Rosebud	12,745	9,115	3,630
Sanders	3,690	3,182	508
Sheridan	21,106	18,359	2,747
Silver Bow	8,240	8,540	3,200
Stillwater	16,686	16,645	41
Sweet Grass	7,276	9,446	2,170
Teton	21,011	25,784	4,773
Toole	4,215	5,019	804
Valley	12,272	12,073	801
Wheatland	11,792	11,510	282
Wibaux	6,343	5,761	582
Yellowstone	16,375	27,108	10,733
Total	\$479,050	\$535,003	\$75,542	\$19,589
Net Increase			55,953	

COMPARISON OF TOTAL VALUE OF GOATS AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$.....	\$1,750.00	\$1,750.00	\$.....
Cascade	70.00	70.00
Fallon	32.00	32.00
Gallatin	150.00	150.00
Lewis and Clark	350.00	350.00
Lincoln	105.00	235.00	130.00
Madison	10.00	145.00	135.00
Meagher	90.00	90.00
Prairie	32.00	32.00
Sanders	1,600.00	72.00	1,528.00
Sweet Grass	2,400.00	3,216.00	816.00
Yellowstone	24.00	24.00
Total	\$4,275.00	\$6,006.00	\$3,419.00	\$1,688.00
Net Increase			1,731.00	

COMPARISON OF THE ASSESSMENT OF MORTGAGES AND STATE, COUNTY AND MUNICIPAL BONDS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 61,916	\$ 50,002	\$	\$ 11,914
Big Horn	87,214	19,266	67,948
Blaine	151,738	70,944	80,794
Broadwater	83,807	85,450	1,643
Carbon	155,143	31,558	123,585
Carter	4,283	2,428	1,855
Cascade	333,169	214,225	118,944
Chouteau	189,972	14,329	175,643
Custer	74,200	67,966	6,234
Lawson	12,908	91,591	81,683
Deer Lodge	43,922	29,831	14,091
Fallon	4,398	4,454	56
Fergus	20,509	35,584	15,075
Flathead	146,815	139,660	7,155
Gallatin	24,720	48,495	23,775
Granite	11,827	5,424	6,403
Hill	176,280	314,912	138,632
Jefferson	63,824	65,997	2,173
Lewis and Clark	44,845	51,875	7,030
Lincoln	12,710	12,105	605
Madison	83,400	63,086	20,314
Meagher	61,156	43,235	17,921
Mineral	63,915	1,605	62,310
Missoula	66,325	97,450	31,125
Musselshell	323,549	9,600	313,949
Park	41,860	83,150	41,290
Phillips	42,907	18,110	24,797
Powell	28,080	29,514	1,434
Prairie	10,120	39,879	29,759
Ravalli	59,257	39,666	19,591
Richland	126,482	124,484	1,998
Rosebud	60,565	27,575	32,990
Sanders	20,643	10,970	9,673
Sheridan	302,604	229,351	73,253
Silver Bow	681,015	296,815	384,200
Stillwater	364,651	39,616	325,035
Sweet Grass	17,568	32,126	14,558
Teton	35,133	275,733	240,600
Toole	26,983	43,876	16,893
Valley	81,890	174,677	92,787
Wheatland	68,025	92,036	24,011
Wibaux	16,934	18,360	1,426
Yellowstone	457,720	321,800	132,920
Total	\$4,744,982	\$3,471,810	\$763,950	\$2,034,122
Net decrease				1,270,172

COMPARISON OF VALUE OF WATCHES, JEWELRY AND PLATE AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 1,975	\$ 14,445	\$12,470	\$
Blaine	500	1,815	1,315
Broadwater	545	457	88
Carbon	460	460
Cascade	4,230	10,775	6,545
Chouteau	1,187	1,701	514
Custer	2,790	7,535	4,745
Dawson	1,992	2,907	915
Deer Lodge	9,540	10,255	315
Deerlegus	995	3,660	2,665
Gallatin	1,330	1,510	180
Granite	910	1,025	115
Hill	3,365	4,548	1,183
Jefferson	778	690	88
Lew's and Clark	19,820	19,645	175
Lincoln	200	200
Madison	345	365	20
Meagher	960	750	210
Mineral	75	75
Missoula	3,020	2,860	170
Musselshell	12,115	8,865	3,250
Park	3,795	3,400	395
Phillips	109	100
Powell	600	675	75
Ravalli	360	310	50
Richland	195	195
Rosebud	3,700	920	2,780
Sanders	680	680
Sheridan	1,400	3,860	2,460
Silver Bow	22,565	20,615	1,950
Stillwater	7,738	5,310	2,428
Sweet Grass	2,465	2,608	143
Teton	2,725	3,220	505
Tooe	400	400
Valley	750	2,730	1,980
Wheatland	675	1,125	460
Wibaux	590	590
Yellowstone	2,130	2,155	25
Total	\$115,885	\$143,356	\$39,155	\$11,684
Net increase	27,471

**COMPARISON OF THE VALUE OF HOUSEHOLD GOODS AND FURNITURE AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 66,735	\$ 82,375	\$ 15,640	\$
Big Horn	28,505	30,567	2,062
Blaine	58,725	62,987	4,262
Broadwater	39,490	39,955	465
Carbon	50,630	62,005	11,375
Carter	11,464	17,740	6,276
Cascade	539,095	602,310	63,215
Chouteau	101,730	134,668	32,938
Custer	135,054	143,639	8,585
Dawson	113,649	121,479	7,830
Deer Lodge	22,155	17,655	4,500
Fallon	24,480	32,370	7,890
Fergus	232,590	223,062	9,528
Flathead	143,785	150,260	6,475
Gallatin	105,295	107,940	2,645
Gallatin	23,125	26,210	3,085
Granite	79,200	113,940	34,680
Hill	52,498	53,654	1,156
Jefferson	333,350	338,505	5,155
Lewis and Clark	20,385	20,865	480
Lincoln	26,895	27,245	350
Madison	22,805	24,000	1,195
Meagher	10,030	8,920	1,110
Mineral	157,895	161,085	3,190
Missoula	92,945	98,285	5,340
Musselshell	173,295	180,200	6,905
Park	59,505	63,840	4,335
Phillips	14,175	14,940	765
Powell	28,824	32,353	3,529
Prairie	51,035	46,285	4,750
Ravalli	50,350	47,176	3,174
Richland	101,450	107,505	6,055
Rosebud	21,840	19,895	1,945
Sanders	182,680	206,103	23,423
Sheridan	169,600	152,375	17,225
Silver Bow	68,705	63,625	5,081
Stillwater	50,330	52,770	2,440
Sweet Grass	159,938	186,075	26,137
Teton	57,986	55,766	2,220
Toole	84,889	104,270	19,381
Valley	39,785	49,485	9,700
Wheatland	20,525	20,680	155
Wibaux	188,140	212,180	24,040
Yellowstone				
Totals	\$4,015,513	\$4,320,204	\$304,691	\$49,533
Net Increase			304,691	

COMPARISON OF THE VALUE OF MUSICAL INSTRUMENTS AS ASSESSED IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 13,070	\$ 16,385	\$ 3,315	\$
Big Horn	9,005	10,595	1,590
Blaine	10,450	13,900	3,450
Broadwater	7,630	9,090	1,460
Carbon	11,280	14,355	3,075
Carter	3,360	8,886	5,526
Cascade	151,670	184,460	32,790
Chouteau	20,648	26,392	5,744
Custer	49,530	55,484	5,954
Dawson	30,850	33,898	3,048
Deer Lodge	30,545	29,625	920
Fallon	5,455	8,015	2,560
Fergus	56,000	47,779	8,221
Flathead	42,850	40,295	2,555
Gallatin	40,950	41,315	365
Granite	13,660	14,705	1,045
Hill	32,235	36,535	4,300
Jefferson	15,545	17,307	1,762
Lewis and Clark	53,170	55,580	2,400
Lincoln	8,300	8,795	495
Madison	8,705	7,340	1,365
Meagher	7,760	7,560	200
Mineral	4,875	3,655	1,220
Missoula	55,030	53,845	1,185
Musselshell	25,315	29,685	4,370
Park	65,350	65,755	405
Phillips	8,655	10,605	1,950
Powell	4,030	4,310	280
Prarie	8,860	10,310	1,450
Ravalli	25,565	22,480	3,085
Richland	5,955	4,865	1,090
Rosebud	22,185	22,725	540
Sanders	10,220	9,360	860
Silver Bow	24,825	32,400	7,575
Stillwater	23,575	21,564	2,011
Sweet Grass	19,760	20,955	1,195
Teton	50,565	70,362	19,797
Toole	4,735	7,405	2,670
Valley	19,790	23,185	3,395
Wheatland	12,720	8,920	6,200
Wibaux	4,830	7,900	3,070
Yellowstone	37,100	40,330	3,230
Totals	\$1,056,708	\$1,168,912	\$135,006	\$22,802
Net Increase			112,204	

**COMPARISON OF VALUE OF LAW AND MISCELLANEOUS LIBRARIES AS ASSESSED
IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 2,925	\$ 5,525	\$ 2,600	\$
Big Horn	2,085	1,920	155
Blaine	1,485	1,180	305
Broadwater	940	825	115
Carbon	650	450	200
Carter	100	675	575
Cascade	19,895	16,435	3,460
Chouteau	1,425	2,890	1,465
Custer	5,680	4,315	1,365
Dawson	7,765	4,055	3,710
Deer Lodge	3,075	4,625	1,550
Fallon	500	1,050	550
Fergus	13,055	10,325	2,730
Flathead	3,675	4,210	535
Gallatin	6,600	7,400	800
Granite	1,055	1,055
Hill	3,850	2,900	950
Jefferson	710	1,600	890
Lewis and Clark	19,700	20,285	585
Lincoln	845	720	125
Madison	1,900	2,050	150
Meagher	1,375	1,350	25
Mineral	400	400
Missoula	5,260	3,265	1,995
Musselshell	3,475	4,320	845
Park	5,130	5,395	265
Phillips	2,075	1,925	150
Powell	1,950	2,225	275
Prairie	1,040	1,240	200
Ravalli	3,400	3,215	185
Richland	1,725	11,425	9,700
Rosebud	3,500	5,575	2,075
Sanders	4,460	2,385	2,075
Silver Bow	12,035	15,285	3,250
Stillwater	1,640	1,640
Sweet Grass	1,395	3,745	2,350
Teton	3,775	7,120	3,345
Toole	1,000	2,050	1,050
Valley	2,625	3,935	1,310
Wheatland	925	1,125	200
Wibaux	230	275	45
Yellowstone	10,800	12,085	1,285
Totals	\$166,130	\$184,480	\$35,895	\$17,545
Net increase			18,350	

**COMPARISON OF VALUE OF GOODS, WARES AND MERCHANDISE AS ASSESSED IN
1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 338,255	\$ 352,089	\$ 13,834	\$
Big Horn	88,907	111,354	22,447
Blaine	181,575	267,655	86,080
Broadwater	95,410	94,325	1,085
Carbon	342,931	372,886	29,955
Carter	35,325	50,610	15,285
Cascade	1,541,609	2,112,651	601,042
Chouteau	441,441	532,639	91,198
Custer	390,590	457,522	66,932
Dawson	220,220	303,104	82,884
Deer Lodge	579,182	748,405	169,223
Fallon	155,055	182,760	27,705
Fergus	1,035,710	931,191	104,519
Flathead	513,570	712,790	199,220
Gallatin	542,280	568,150	25,870
Granite	80,884	86,489	5,605
Hill	369,788	537,127	167,339
Jefferson	79,085	113,805	34,720
Lewis and Clark	1,242,875	1,391,260	148,385
Lincoln	91,190	108,835	17,645
Madison	201,645	217,285	15,640
Meagher	93,658	120,174	26,516
Mineral	39,340	27,520	11,820
Missoula	670,675	793,685	123,010
Musselshell	390,762	429,817	39,055
Park	464,705	458,390	6,315
Phillips	147,965	200,231	52,266
Powell	146,969	141,650	5,319
Prairie	103,324	118,719	15,395
Ravalli	280,434	253,257	27,177
Richland	302,563	250,255	52,308
Rosebud	304,835	283,360	21,475
Sanders	78,741	107,257	28,516
Sheridan	614,504	794,014	179,510
Silver Bow	2,077,410	2,324,010	246,600
Stillwater	176,007	154,160	21,847
Sweet Grass	134,857	157,283	22,426
Teton	504,033	816,139	312,106
Toole	116,068	150,485	34,417
Valley	278,304	424,052	145,748
Wheatland	161,629	200,450	38,821
Wibaux	59,651	60,358	707
Yellowstone	1,275,191	1,431,745	156,554
Totals	\$16,989,152	\$19,979,943	\$3,242,656	\$251,865
Net Increase			2,990,791	

COMPARISON OF VALUE OF FIXTURES—SALOONS, STORES AND OFFICES—AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 35,563	\$ 37,872	\$ 2,309	\$
Big Horn	13,215	19,216	6,001
Blaine	25,483	42,810	17,327
Broadwater	11,145	11,705	560
Carbon	37,975	41,841	3,866
Carter	5,390	5,680	290
Cascade	220,997	259,685	38,688
Chouteau	51,420	53,380	1,960
Custer	80,439	74,099	6,340
Dawson	41,094	43,557	2,463
Deer Lodge	70,915	75,325	4,410
Fallon	15,541	16,479	938
Fergus	186,930	213,635	26,705
Flathead	102,420	99,735	2,685
Gallatin	63,980	57,565	6,415
Granite	14,730	16,015	1,285
Hill	61,970	76,285	14,315
Jefferson	12,739	10,120	2,619
Lewis and Clark.....	127,815	129,395	1,580
Lincoln	11,110	12,635	1,525
Madison	13,925	15,190	1,265
Meagher	9,875	7,875	2,000
Mineral	8,170	6,905	1,265
Missoula	72,800	74,445	1,645
Musselshell	64,500	42,860	21,640
Park	81,960	83,065	1,105
Phillips	26,400	38,970	12,570
Powell	18,480	15,835	2,645
Prairie	11,560	10,980	580
Ravalli	20,185	29,833	9,648
Richland	23,460	33,257	9,797
Rosebud	37,090	61,760	24,670
Sanders	12,935	10,965	1,970
Sheridan	139,075	162,477	23,402
Silver Bow	262,915	271,760	8,845
Stillwater	30,767	36,763	5,996
Sweet Grass	23,285	22,021	1,264
Teton	142,480	162,105	19,625
Toole	24,414	22,505	1,909
Valley	61,376	65,633	4,257
Wheatland	19,065	29,635	10,570
Wibaux	10,950	9,815	1,135
Yellowstone	136,349	153,645	17,296
Totals	\$2,442,887	\$2,665,333	\$274,913	\$52,467
Net increase			222,446	

**COMPARISON OF VALUE OF FARMING MACHINERY AND IMPLEMENTS AS ASSESSED
IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 49,480	\$ 89,157	\$ 39,677	\$
Big Horn	27,265	30,131	2,866
Blaine	187,340	63,780	123,560
Broadwater	123,290	50,155	73,135
Carbon	132,489	274,503	142,014
Carter	21,310	35,558	14,248
Cascade	235,392	281,269	45,877
Chouteau	319,774	493,485	173,711
Custer	52,249	63,195	10,946
Dawson	264,913	202,499	62,411
Deer Lodge	5,345	5,550	205
Fallon	45,400	51,225	5,825
Fergus	190,705	256,322	65,617
Flathead	37,985	51,275	13,290
Gallatin	136,505	188,610	52,105
Granite	16,495	16,355	140
Hill	194,560	100,000	94,560
Jefferson	21,993	26,403	4,410
Lewis and Clark	32,295	40,710	8,415
Lincoln	4,425	2,100	2,325
Madison	27,215	27,250	35
Meagher	22,755	24,665	1,910
Mineral	1,550	1,770	220
Missoula	48,380	194,775	146,395
Musselshell	60,900	77,794	16,894
Park	68,250	80,660	12,410
Phillips	102,165	227,771	125,606
Powell	46,101	56,045	9,944
Prairie	45,845	56,590	10,745
Ravalli	22,835	23,700	865
Richland	98,630	94,230	4,400
Rosebud	72,855	93,035	20,180
Sanders	9,645	11,455	1,810
Sheridan	106,488	114,690	8,202
Silver Bow	12,825	3,445	9,380
Stillwater	137,688	97,479	40,209
Sweet Grass	50,799	55,115	4,316
Teton	229,372	233,578	4,206
Toole	151,261	139,190	12,071
Valley	145,437	85,468	59,969
Wheatland	62,314	91,713	29,399
Wibaux	42,190	45,375	3,185
Yellowstone	94,890	132,075	37,185

Totals	\$3,759,600	\$4,290,150	\$1,012,713	\$482,163
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Net increase	\$20,550
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COMPARISON OF THE VALUE OF HARNESS, BLANKETS, ROBES, ETC. AS ASSESSED
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 31,963	\$ 35,921	\$ 3,958	\$
Big Horn	20,335	20,335
Blaine	173,005	173,005
Broadwater	24,712	26,635	1,923
Carter	18,109	28,281	10,172
Cascade	54,167	54,167
Custer	28,470	49,147	20,677
Dawson	80,987	83,495	2,508
Deer Lodge	6,510	6,530	10
Fallon	16,731	25,753	9,022
Fergus	37,090	177,338	140,248
Flathead	22,205	28,510	6,305
Gallatin	37,250	37,250
Granite	9,275	10,615	1,340
Hill	50,000	50,000
Jefferson	40,758	21,012	19,746
Lewis and Clark	21,180	23,095	1,915
Lincoln	9,865	4,840	5,025
Madison	46,460	46,460
Meagher	37,037	20,415	16,622
Mineral	2,295	2,120	175
Missoula	22,297	22,297
Musselshell	58,299	30,308	27,991
Park	83,150	83,150
Powell	12,770	15,623	2,853
Prairie	14,545	15,305	760
Richland	48,463	48,463
Rosebud	101,895	100,235	1,660
Sanders	8,150	5,955	2,195
Sheridan	388,017	432,320	44,303
Stillwater	50,232	45,373	4,859
Sweet Grass	62,159	20,926	41,233
Teton	83,163	114,812	31,649
Valley	35,000	48,405	13,405
Wibaux	11,234	15,407	4,173
Yellowstone	124,780	70,730	54,050
Totals	\$1,467,071	\$1,864,623	\$700,728	\$393,176
Net increase	397,552

**COMPARISON OF VALUES OF CARRIAGES, WAGONS AND OTHER VEHICLES AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$ 38,770	\$ 33,555	\$	\$ 5,215
Big Horn	40,156	20,335	19,821
Broadwater	33,040	32,960	80
Carbon	58,165	67,197	9,032
Carter	21,427	28,815	7,388
Cascade	94,615	94,615
Custer	56,941	42,556	14,385
Dawson	97,763	97,316	447
Deer Lodge	102,217	100,840	1,377
Fallon	25,955	26,860	905
Fergus	122,705	122,705
Flathead	35,280	36,680	1,400
Gallatin	65,855	37,255	28,600
Granite	15,168	17,083	1,915
Hill	75,085	75,085
Jefferson	21,012	21,012
Lewis and Clark	39,125	38,105	1,020
Lincoln	4,840	4,840
Madison	46,650	46,650
Meagher	20,415	20,415
Mineral	3,955	3,870	85
Missoula	22,298	22,298
Musselshell	30,309	30,309
Park	87,840	87,840
Phillips	1,245	2,005	760
Powell	19,878	15,622	4,256
Prairie	43,595	45,916	2,321
Ravalli	35,410	34,190	1,220
Richland	88,522	48,462	40,060
Sanders	11,675	7,410	4,265
Silver Bow	42,085	38,350	3,735
Stillwater	62,092	48,859	13,233
Sweet Grass	41,846	41,846
Teton	109,740	125,724	15,984
Valley	73,492	48,406	25,086
Wheatland	49,400	59,520	10,120
Wilboux	19,290	20,480	1,190
Yellowstone	70,730	70,730
Totals	\$1,312,946	\$1,594,011	\$566,655	\$285,590
Net Increase	281,065

COMPARISON OF THE VALUE OF GAS AND STEAM ENGINES AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$.....	\$ 91,550	\$ 91,550	\$.....
Carbon	500	500
Carter	10,500	16,570	6,070
Cascade	32,000	131,550	99,550
Chouteau	264,509	264,509
Custer	91,077	91,077
Hill	193,505	314,565	121,060
Meagher	32,120	39,490	7,370
Mineral	7,350	7,350
Ravalli	43,583	43,583
Richland	72,518	72,518
Rosebud	71,540	97,085	25,545
Sheridan	198,664	272,018	73,354
Sweet Grass	46,385	97,727	51,342
Teton	95,900	256,982	161,082
Toole	7,475	7,475
Valley	78,602	164,474	85,872
Wibaux	12,300	12,300
Totals	\$1,082,633	\$1,657,906	\$595,273	\$323,417
Net increase			575,273	

COMPARISON OF NUMBER OF AUTOMOBILES AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	230	626	406
Blaine	339	588	249
Broadwater	270	350	80
Carbon	399	670	271
Carter	191	325	114
Cascade	1,543	2,600	1,057
Chouteau	1,404
Custer	543	773	230
Dawson	1,316
Deer Lodge	716	790	74
Fallon	251	429	178
Gallatin	718	1,200	482
Granite	147	245	98
Hill	1,691
Lewis and Clark	814	1,046	232
Madison	410
Meagher	125	196	71
Mineral	55	63	8
Musselshell	564	867	303
Phillips	338	593	255
Powell	186	387	201
Prairie	207	324	117
Ravalli	494	732	238
Richland	420	685	265
Rosebud	626
Sanders	152	274	122
Sheridan	1,922
Stillwater	506	654	148
Sweet Grass	331
Toole	195	509	314
Valley	480	910	430
Wheatland	249	435	186
Wibaux	186	296	110
Yellowstone	630	2,325	1,695

**COMPARISON OF AVERAGE VALUE OF AUTOMOBILES AS ASSESSED IN 1917 AND
1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead	\$	\$205.52	\$	\$
Blaine	182.60
Broadwater	223.14
Carbon	197.01
Carter	120.49	167.60	47.11
Cascade	300.00	325.00	25.00
Chouteau	260.87
Custer	201.02
Dawson	173.81
Deer Lodge	262.35
Fallon	133.85
Gallatin	182.88	198.59	15.71
Granite	312.46
Hill	206.01
Lewis and Clark	341.27	312.00	29.27
Meagher	222.14
Mineral	190.00	211.20	21.20
Musselshell	145.42
Phillips	143.50
Powell	250.00	250.18	.18
Prairie	189.00	182.13	6.87
Ravalli	210.24
Richland	168.70
Sanders	223.40
Sheridan	225.34
Stillwater	160.00
Toole	169.20	162.51	6.69
Valley	194.90
Wheatland	207.30
Wibaux	150.90
Yellowstone	250.35

COMPARISON OF TOTAL VALUE OF AUTOMOBILES AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 63,145	\$ 128,655	\$ 65,510	\$
Big Horn	41,981	66,471	24,490
Blaine	62,910	107,370	44,460
Broadwater	58,350	88,100	29,750
Carbon	87,931	132,006	44,075
Carter	22,915	54,495	31,580
Cascade	462,990	813,482	350,492
Chouteau	170,381	291,526	121,145
Custer	138,995	201,017	62,022
Dawson	129,751	228,735	98,984
Deer Lodge	149,175	207,215	58,070
Fallon	32,195	57,220	25,025
Fergus	295,175	279,300	73,825
Flathead	129,545	242,080	113,535
Gallatin	131,380	238,315	106,935
Granite	41,619	76,552	34,933
Hill	178,965	327,770	148,805
Jefferson	35,220	46,760	11,540
Lewis and Clark	277,250	326,350	49,100
Lincoln	17,205	28,650	11,445
Madison	115,375	171,690	56,315
Meagher	29,520	44,640	15,120
Mineral	10,450	13,305	2,855
Missoula	149,185	202,825	53,640
Musselshell	112,375	126,080	13,705
Park	150,550	200,780	50,230
Phillips	56,675	85,105	28,430
Powell	46,580	96,820	50,240
Prairie	39,120	59,010	19,890
Ravalli	130,226	155,839	25,613
Richland	68,075	115,560	47,485
Rosebud	93,760	131,725	37,965
Sanders	36,100	61,205	25,105
Sheridan	234,679	433,038	198,359
Silver Bow	297,185	379,955	82,780
Stillwater	149,475	104,525	35,950
Sweet Grass	88,140	106,695	18,555
Teton	165,767	378,198	212,431
Toole	33,000	83,720	50,720
Valley	96,935	176,341	79,406
Wheatland	56,050	90,180	34,130
Wibaux	22,965	44,665	21,700
Yellowstone	310,501	582,060	271,559
Totals	\$4,921,066	\$7,817,070	\$2,931,954	\$35,950
Net increase			2,896,004	

TAX AND LICENSE COMMISSION

COMPARISON OF TOTAL VALUE OF MOTORCYCLES AS ASSESSED IN 1917 AND 1918
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$	\$ 50	\$ 50	\$
Carbon	2,550	960	1,590
Cascade	8,700	9,475	775
Deer Lodge	500	250	250
Fallon	100	30	70
Gallatin	1,300	2,000	700
Mcagher	240	240
Powell	1,000	1,000
Prairie	500	500
Ravalli	750	750
Valley	1,612	380	632
Wheatland	330	225	125
Wibaux	90	90
Totals	\$17,092	\$13,370	\$1,525	\$5,247
Net decrease	3,722

COMPARISON OF TOTAL VALUE OF MANUFACTURING AND MINING MACHINERY
AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 44,505	\$	\$	\$ 44,505
Blaine	5,000	5,000
Broadwater	21,850	17,150	4,700
Carbon	155,800	155,800
Cascade	389,423	602,384	212,961
Custer	121,430	50,000	71,430
Deer Lodge	869,741	889,000	19,259
Feigus	38,090	41,600	3,510
Flathead	192,570	198,290	5,720
Gallatin	105,000	105,000
Granite	123,425	141,017	17,592
Jefferson	78,184	74,993	3,191
Lewis and Clark	146,310	168,280	21,970
Lincoln	128,695	134,905	6,210
Madison	65,880	83,755	17,875
Mineral	42,885	32,795	10,090
Missoula	202,545	194,775	7,770
Musselshell	182,865	92,540	90,325
Park	169,685	188,615	27,930
Powell	25,000	25,000
Ravalli	4,265	46,435	42,170
Sanders	1,300	24,360	23,060
Silver Bow	2,021,600	2,045,605	24,005
Stillwater	44,660	44,660
Valley	110,890	110,890
Yellowstone	520,052	605,708	85,656
Totals	\$5,642,100	\$5,897,757	\$668,468	\$412,811
Net increase	255,657

COMPARISON OF TOTAL VALUE OF LUMBER, COAL, ETC., AS ASSESSED IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$ 12,900	\$ 35,750	\$ 22,850	\$
Broadwater	200	200
Cascade	125,090	125,108	18
Dawson	4,120	5,160	1,040
Deer Lodge	87,385	21,720	65,665
Fergus	90,350	25,000	65,350
Flathead	165,575	164,895	680
Gallatin	52,525	11,600	40,925
Granite	4,492	6,055	1,563
Hill	302,428	50,477	251,951
Jefferson	7,455	5,680	1,775
Lewis and Clark	200	200
Lincoln	213,500	335,000	121,500
Madison	2,250	2,250
Meagher	1,640	1,300	340
M Mineral	97,675	40,480	57,195
Missoula	529,425	509,445	19,980
Musselshell	17,424	12,900	4,524
Phillips	32,100	20,100	12,000
Powell	10,120	2,500	7,620
Ravalli	47,973	29,060	18,913
Rosebud	14,260	54,080	39,820
Sanders	7,200	1,400	5,800
Sheridan	96,990	143,171	46,181
Silver Bow	144,085	167,920	23,135
Sweet Grass	28,438	28,438
Toole	1,100	1,100
Valley	47,185	37,569	9,616
Wheatland	4,090	2,100	1,840
Wibaux	7,650	8,700	1,050
Totals	\$2,126,897	\$1,845,368	\$285,995	\$567,524
Net decrease	281,529

COMPARISON OF THE TOTAL VALUE OF COAL, COKE AND ICE AS ASSESSED IN
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$ 300	\$	\$	\$ 300
Cascade	44,200	2,338	41,862
Deer Lodge	300	127,180	126,880
Fergus	25,000	25,000
Gallatin	11,600	11,600
Granite	100	175	75
Hill	50,478	50,478
Lewis and Clark	80,700	80,700
Lincoln	500	500
Missoula	17,340	16,125	1,215
Ravalli	480	40	440
Rosebud	5,000	7,660	2,660
Sweet Grass	4,700	300	4,400
Valley	20,000	20,000
Yellowstone	1,000	2,240	1,240
Totals	\$ 73,920	\$344,336	\$318,633	\$ 48,217
Net increase	270,416

TAX AND LICENSE COMMISSION

COMPARISON OF TOTAL VALUE OF TIES AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$29,390	\$ 1,690	\$	\$27,610
Deer Lodge	5,000	5,000
Fergus	1,614	1,614
Flathead	2,400	4,700	2,300
Granite	4,056	1,023	3,033
Lincoln	22,840	14,565	8,275
Mineral	9,580	1,840	7,740
Rosebud	2,555	2,555
Sanders	900	12,684	11,784
Totals	\$76,631	\$38,116	\$15,698	\$54,213
Net decrease	38,515

COMPARISON OF TOTAL VALUE OF WHEAT, OATS, BARLEY, HAY AND WOOL AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 6,000	\$	\$	\$ 6,000
Blaine	12,050	4,900	7,150
Broadwater	4,668	10,395	5,727
Cascade	216,978	157,218	59,760
Chouteau	91,822	91,822
Dawson	40,038	7,034	33,004
Deer Lodge	818	1,100	282
Fergus	42,050	42,050
Flathead	161,125	131,150	29,975
Gallatin	43,230	48,585	5,355
Granite	13,197	6,588	6,609
Hill	16,366	16,366
Jefferson	2,100	1,310	790
Lewis and Clark	16,785	200	16,585
Madison	3,500	3,500
Meagher	14,290	2,120	12,170
Mineral	200	200
Missoula	6,200	5,700	500
Musselshell	18,560	8,653	9,905
Park	14,820	14,150	670
Powell	1,000	1,000
Ravalli	6,994	14,722	7,728
Rosebud	4,000	5,900	1,900
Stillwater	60,064	28,681	31,383
Sweet Grass	12,755	3,100	9,655
Teton	457,625	86,542	371,083
Toule	50,837	20,515	30,322
Valley	1,975	1,140	835
Wheatland	69,710	33,117	36,593
Yellowstone	117,950	117,950
Total	\$1,491,141	\$609,388	\$ 37,558	\$919,311
Net decrease	881,753

COMPARISON OF TOTAL VALUE OF ABSTRACT BOOKS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater	\$	\$ 100	\$ 100	\$
Custer	700	700
Dawson	500	500
Deer Lodge	1,000	1,000
Fergus	1,500	1,500
Gallatin	2,900	3,000	100
Hill	4,000	4,000
Lincoln	300	300
Meagher	3,000	1,000	2,000
Rosebud	1,000	1,000
Teton	3,750	3,750
Wheatland	500	500
Wibaux	100	100
Yellowstone	2,000	2,000
Total	\$16,050	\$11,700	\$5,400	\$9,750
Net decrease	4,350

COMPARISON OF TOTAL VALUE OF SOLVENT CREDITS, INCLUDING DEPOSITS IN BANKS, AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 31,850	\$ 54,326	\$ 22,476	\$
Big Horn	11,375	11,375
Blaine	4,500	4,500
Broadwater	21,350	21,640	290
Carle	3,750	3,750
Cascade	1,064	3,978	2,914
Chouteau	22,160	40,715	18,555
Custer	1,588	2,154	766
Dawson	6,887	6,887
Deer Lodge	13,393	16,035	2,642
Fergus	104,040	104,040
Gallatin	10,395	20,180	9,785
Granite	10,931	4,674	6,257
Hill	75,460	75,460
Jefferson	30,450	19,802	10,648
Lewis and Clark	397,960	369,340	28,620
Madison	101,620	103,460	1,840
Meagher	50,000	50,000
Musselshell	22,815	3,250	19,565
Prairie	3,056	3,056
Ravalli	16,268	26,475	10,207
Rosebud	2,915	2,915
Sanders	5,500	8,500	3,000
Sheridan	2,100	2,100
Silver Bow	410,350	1,749,190	1,339,840
Stillwater	141,968	45,470	96,498
Sweet Grass	61,389	134,819	73,430
Teton	27,630	27,630
Toole	575	575
Wheatland	9,750	9,750
Yellowstone	27,265	249,640	222,375
Total	\$1,567,178	\$2,936,624	\$1,770,096	\$400,650
Net increase	1,369,446

COMPARISON OF TOTAL AMOUNT OF MONEY ON HAND OR SPECIAL DEPOSIT AS
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 50,977	\$ 16,121	\$	\$ 34,856
Blaine	500	500
Carter	2,025	2,025
Cascade	17,642	26,561	8,919
Custer	2,390	10,615	8,225
Deer Lodge	59,159	81,076	21,917
Fallon	1,300	1,300
Gallatin	45,470	21,885	23,585
Hill	79,908	79,908
Jefferson	29,577	12,384	17,193
Lewis and Clark	162,185	23,920	138,265
Meagher	34,700	54,000	19,300
Park	3,000	3,000
Powell	600	600
Prairie	5,350	2,835	2,515
Rosebud	14,940	19,550	4,610
Silver Bow	2,341,520	1,854,670	486,900
Sweet Grass	11,980	19,506	7,526
Teton	683	1,153	470
Toole	1,259	1,259
valley	12,889	2,350	10,539
Wheatland	1,300	1,300
Totals	\$2,794,862	\$2,231,068	\$155,459	\$719,253
Net decrease	563,794

COMPARISON OF THE TOTAL VALUE OF BANK STOCK AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 296,419	\$ 289,164	\$.....	\$ 7,255
Big Horn	88,923	132,446	43,523
Blaine	229,177	266,090	36,913
Broadwater	115,076	112,037	3,039
Carbon	270,360	289,851	19,491
Carter	18,802	36,900	18,098
Cascade	1,162,889	1,092,776	70,113
Chouteau	481,184	368,807	112,377
Custer	568,011	583,996	15,985
Dawson	236,190	328,195	91,705
Deer Lodge	180,573	169,827	10,746
Fallon	75,333	102,856	27,523
Fergus	719,495	373,936	345,559
Flathead	477,435	461,840	15,595
Gallatin	580,760	524,510	56,250
Granite	91,100	92,930	1,830
Hill	337,968	390,068	52,100
Jefferson	83,948	97,585	13,637
Lewis and Clark	1,462,350	1,503,600	41,250
Lincoln	88,436	82,650	5,786
Madison	274,250	286,775	12,525
Meagher	171,774	183,811	12,037
Mineral	10,725	12,580	1,855
Missoula	605,815	614,950	9,135
Musselshell	169,330	239,970	70,640
Park	252,825	300,000	47,175
Phillips	131,663	135,713	4,050
Powell	117,128	172,469	55,341
Prairie	70,257	76,600	6,343
Ravall	175,487	177,909	2,422
Richland	217,194	256,245	39,051
Rosebud	283,267	308,024	24,757
Sanders	76,063	82,604	6,541
Sheridan	381,982	441,867	59,885
Silver Bow	1,508,775	997,845	510,930
Stillwater	106,686	157,437	50,751
Sweet Grass	125,866	135,253	9,389
Teton	287,991	410,744	122,753
Toole	61,739	124,718	62,979
Valley	226,357	315,478	89,121
Wheatland	141,463	259,193	117,730
Wibaux	97,767	120,399	22,632
Yellowstone	654,795	698,162	43,367
Total	\$13,713,928	\$13,898,812	\$1,232,534	\$1,137,650
Net Increase			94,844	

COMPARISON OF VALUE OF BONDS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Chouteau	\$ 1,260	\$	\$	\$ 1,260
Deer Lodge	25,000	25,000
Fallon	2,748	2,748
Fergus	23,650	1,800	21,850
Granite	500	500
Lewis and Clark	110,100	122,415	12,315
Powell	20,000	20,000
Rosebud	31,000	31,000
Total	\$166,010	\$172,463	\$60,563	\$54,110
Net increase	6,453

COMPARISON OF VALUE OF STORED ORE AND BULLION AS ASSESSED IN 1917
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Lewis and Clark	\$123,980	\$132,800	\$8,820	\$
Total	\$123,980	\$132,800	\$8,820	\$
Net Increase	8,820

COMPARISON OF NET PROCEEDS OF MINES AS ASSESSED IN 1917 AND 1918—
BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon	\$ 344,284	\$ 190,412	\$	\$ 153,872
Cascade	76,585	171,374	94,789
Deer Lodge	85,501	78,796	6,705
Fergus	88,540	34,190	54,350
Granite	71,724	338,549	266,825
Lewis and Clark	202,595	310,785	108,190
Madison	71,400	68,210	3,190
Musselshell	246,332	96,510	149,822
Phillips	50,000	30,000	20,000
Silver Bow	44,282,500	16,036,370	28,246,130
Total	\$45,519,461	\$17,355,196	\$469,804	\$28,634,069
Net decrease	28,164,265

COMPARISON OF TOTAL VALUE OF CAPITAL STOCK AND SURPLUS OF DOMESTIC INSURANCE COMPANIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	\$190,842	\$116,822	\$	\$ 74,020
Lewis and Clark	522,340	492,040	30,300
Total	\$713,182	\$608,862	\$	\$104,320
Net decrease				104,320

COMPARISON OF THE VALUE OF BUILDING AND LOAN STOCK AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Custer	\$41,471	\$47,209	\$5,738	\$
Dawson	19,458	19,458
Powell	7,986	7,986
Total	\$68,915	\$66,667	\$5,738	\$7,986
Net decrease				2,248

COMPARISON OF THE VALUE OF THRESHING AND PLOWING OUTFITS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blg Horn	\$ 35,653	\$ 51,962	\$ 16,309	\$
Blaine	46,114	46,114
Broadwater	67,760	67,760
Cascade	27,500	89,055	61,555
Chouteau	367,509	367,509
Dawson	109,589	109,589
Fallon	51,023	67,085	16,062
Fergus	156,290	216,708	60,418
Jefferson	1,500	600	900
Musselshell	91,840	97,840
Phillips	53,865	53,865
Prairie	48,130	61,175	13,045
Richland	60,795	60,795
Sanders	40,888	40,888
Stillwater	46,250	20,120	26,130
Teton	127,205	127,205
Toole	109,670	109,670
Wheatland	62,210	106,855	44,645
Wibaux	18,990	16,605	2,385
Totals	\$649,208	\$1,509,738	\$1,091,607	\$231,077
Net increase			\$60,530	

COMPARISON OF THE VALUE OF OTHER PERSONAL PROPERTY NOT HEREIN-
BEFORE LISTED AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 505	\$	\$	\$ 505
Big Horn	2,053	23,831	21,778
Blaine	5,664	16,731	11,067
Broadwater	92	192	100
Carbon	22,326	8,800	13,526
Cascade	58,081	58,081
Chouteau	1,942	89,515	87,573
Custer	22,761	2,385	20,376
Deer Lodge	58,861	53,000	5,861
Fallon	250	250
Fergus	56,350	174,180	117,830
Flathead	129,550	20,165	109,385
Gallatin	262,500	524,195	261,695
Granite	2,162	2,135	27
Hill	63,986	63,986
Lewis and Clark	467,620	484,080	16,460
Lincoln	190,060	181,785	8,275
Meagher	2,220	2,365	145
Mineral	38,675	24,780	13,895
Musselshell	3,315	4,050	735
Park	13,530	255,205	241,675
Powell	160,666	127,059	33,607
Prairie	1,000	1,000
Ravalli	360	280	80
Richland	53,455	44,869	8,586
Sanders	1,169,153	1,255,375	86,222
Sheridan	190,155	225,352	35,197
Silver Bow	850,245	849,505	740
Stillwater	7,420	7,420
Toole	6,851	6,851
Valley	6,100	8,402	2,302
Wheatland	4,330	6,600	2,270
Wibaux	1,550	1,550
Yellowstone	16,625	15,793	832
Total	\$3,862,562	\$4,408,480	\$892,900	\$346,982
Net increase	545,918

**COMPARISON OF TOTAL ACREAGE, AVERAGE VALUE PER ACRE,
AND TOTAL VALUE OF LANDS (AFTER EQUALIZATION) AS
CLASSIFIED BY COUNTY ASSESSORS FOR THE YEARS
1917 AND 1918.**

BEAVERHEAD COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain and Hay—1st Class	45,333	40,639	4,714
Hay and Dry Farming—1st Class	78,475	70,101	8,374
Hay and Dry Farming—2nd Class	125,887	151,907	26,020
Grazing	301,161	306,803	5,642
Mining	8,228	7,366	862
Unclassified	44,576	57,859	13,283
Total	603,680	634,675	44,945	13,950
Net Increase			30,995	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain and Hay—1st Class	\$13.80	\$13.07	\$	\$.73
Hay and Dry Farming—1st Class	6.44	6.2420
Hay and Dry Farming—2nd Class	4.70	4.5812
Grazing	2.15	2.1203
Mining	3.83	4.20	.37
Unclassified	2.82	3.72	.90
Average	\$ 4.19	\$ 4.04	\$	\$.15

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain and Hay—1st Class	\$ 626,007	\$ 531,013	\$	\$ 94,994
Hay and Dry Farming—1st Class	505,327	437,629	67,698
Hay and Dry Farming—2nd Class	592,326	695,991	103,665
Grazing	649,754	650,598	844
Mining	31,585	30,920	665
Unclassified	125,991	214,996	89,005
Total	\$2,530,990	\$2,561,147	\$193,514	\$163,375
Net Increase			30,139	

BIG HORN COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	30,000	30,000
Grain—2nd Class	38,000	39,000	1,000
Hay—1st Class	30,000	30,000
Grazing	360,439	405,394	44,955
Total	458,439	504,394	45,955

Classification	Average Val. Per Acre 1917	Average Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$20.00	\$20.00	\$	\$
Grain—2nd Class	8.00	8.00
Hay—1st Class	15.00	15.00
Grazing	2.08	2.28	.20
Average	\$. .06

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 600,000	\$ 600,000	\$	\$
Grain—2nd Class	308,000	312,000	4,000
Hay—1st Class	450,000	450,000
Grazing	749,745	924,976	175,231
Total	\$2,107,745	\$2,286,976	\$179,231	\$

BLAINE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain and Hay	285,955	483,796	197,841
Grazing	346,720	370,696	23,976
Irrigated	26,126	26,126
Waste	831	182	649
Total	633,506	880,800	247,943	649
Net increase	47,294

Classification	Average Val. Per Acre 1917	Average Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain and Hay	\$ 5.77	\$ 5.28	\$	\$.49
Grazing	2.38	2.45	.07
Irrigated	11.69	11.69
Average	\$ 3.91	\$ 4.28	\$.37	\$
Waste	1.51	.8269

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain and Hay	\$1,651,280	\$2,552,744	\$ 901,464
Grazing	826,697	909,896	83,199
Irrigated	305,300	305,300
Waste	1,246	150	1,096
Total	\$2,479,223	\$3,768,090	\$1,289,963	\$1,096
Net increase	1,288,867

BROADWATER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	392,509	415,827	23,318
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 3.50	\$ 3.45	\$	\$.05
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$1,374,851	\$1,438,443	\$ 63,592	\$

CARBON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Farm and Grazing	432,728	432,728
Timber	2,080	2,080
Coal	18,582	18,622	40
Unclassified	385,110	22,313	362,797
Total	405,772	475,743	432,768	362,797
Net increase	69,971

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Farm and Grazing	\$	\$ 7.40	\$ 7.40	\$
Timber	4.36	4.36
Coal	20.00	20.00
Unclassified	6.18	3.90	2.28
Average	\$ 6.81	\$ 7.71	\$.90	\$

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Farm and Grazing	\$.....	\$3,202,635	\$3,202,635	\$.....
Timber	9,080	9,080
Coal	371,642	372,442	800
Unclassified	2,383,274	86,930	2,296,344
Total	\$2,763,996	\$3,671,087	\$3,203,435	\$2,296,344
Net increase	907,091

TAX AND LICENSE COMMISSION

CARTER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	353,711	472,651	88,940
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 2.90	\$ 3.62	\$.72	\$
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$1,115,688	\$1,714,661	\$ 598,973	\$

CASCADE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated	3,109	2,949	160
Grain and Hay	461,530	513,157	51,627
Grazing	851,602	855,380	3,778
Mining	6,463	6,540	77
Smelter	8,646	1,500	7,146
Coal	805	805
Unclassified	345	520	175
Total	1,332,500	1,380,046	55,657	8,111
Net increase	47,546

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$15.00	\$15.00	\$	\$
Grain and Hay	7.23	7.0221
Grazing	4.00	4.12	.12
Mining	5.00	5.00
Smelter	61.91	200.00	138.09
Coal	20.00	20.00
Unclassified	118.16	85.09	33.07
Average	\$ 5.56	\$ 5.47	\$	\$.09

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated	\$ 46,635	\$ 44,235	\$	\$ 2,400
Grain and Hay	3,330,703	3,601,614	270,911
Grazing	3,406,412	3,521,520	115,108
Mining	32,315	32,700	385
Smelter	535,194	300,000	235,194
Coal	16,100	16,100
Unclassified	40,764	44,246	3,482
Total	\$7,408,123	\$7,544,315	\$ 389,886	\$ 253,694
Net Increase	136,192

CHOUTEAU COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain—1st Class	971,026	1,130,184	159,158
Grain—2nd Class	200,981	271,672	70,691
Grazing	270,182	448,869	178,687
Total	1,442,189	1,850,725	408,536

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 4.97	\$ 5.21	\$.24	\$
Grain—2nd Class	4.23	4.1310
Grazing	2.44	1.9945
Total	\$ 4.37	\$ 4.26	\$	\$.11

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$4,804,222	\$5,883,719	\$1,079,497	\$.....
Grain—2nd Class	850,433	1,120,913	270,480
Grazing	659,367	888,700	229,333
Total	\$6,314,022	\$7,893,332	\$1,579,310	\$

CUSTER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Unclassified	1,854,470	1,890,701	36,231

	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 3.13	\$ 3.34	\$.21	\$

	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$5,814,504	\$6,307,442	\$492,928

DAWSON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain	784,122	1,165,016	380,894
Grazing	737,336	1,019,148	281,812
Unclassified	1,041,272	747,123	294,149
Total	2,562,730	2,931,287	662,706	294,149
Net increase			368,557	

Classification	Average Val. Per Acre 1917	Average Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain	\$ 5.20	\$ 4.80	\$	\$.40
Grazing	1.97	2.13	.16
Unclassified	3.57	2.8275
Average	\$ 3.60	\$ 3.37	\$	\$.23

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain	\$4,075,754	\$5,589,191	\$1,513,437	\$
Grazing	1,449,254	2,175,446	726,192
Unclassified	3,717,172	2,107,625	1,609,547
Total	\$9,242,180	\$9,872,262	\$2,239,629	\$1,609,547
Net Increase			630,082	

DEER LODGE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	5,510	5,920	410
Grain—2nd Class	15,641	16,540	899
Hay—1st Class	6,162	7,540	1,378
Hay—2nd Class	21,198	21,620	422
Grazing—Fenced	67,274	70,207	2,933
Grazing—Unfenced	7,820	14,443	6,623
Mining—Quartz	3,930	3,930
Mining—Placer	5,321	5,321
Unclassified	24,046	18,714	5,332
Total	156,902	164,235	12,665	5,332
Net increase				7,333

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$15.64	\$15.97	\$.33	\$
Grain—2nd Class	8.29	7.8841
Hay—1st Class	13.26	11.81	1.45
Hay—2nd Class	6.95	6.9005
Grazing—Fenced	2.00	2.07	.07
Grazing—Unfenced	1.72
Mining—Quartz	4.89	4.89
Mining—Placer	2.50	2.50
Unclassified	2.00	2.00
Average	\$ 4.30	\$ 4.28	\$	\$.02

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 86,222	\$ 94,560	\$ 8,338	\$
Grain—2nd Class	129,589	130,320	731
Hay—1st Class	81,721	89,080	7,359
Hay—2nd Class	147,289	149,120	1,831
Grazing—Fenced	150,188	145,126	5,062
Grazing—Unfenced	24,886	24,886
Mining—Quartz	19,215	19,215
Mining—Placer	13,301	13,301
Unclassified	48,085	37,428	10,657
Total	\$675,610	\$703,036	\$43,145	\$15,719
Net increase			27,426	

TAX AND LICENSE COMMISSION

FALLON COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	763,869	823,750	59,881
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 4.77	\$ 4.74	\$	\$.03
	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Unclassified	\$3,642,746	\$3,900,875	\$258,129	\$

FERGUS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain—1st Class	697,432	793,322	95,890
Grain—2nd Class	989,740	991,615	1,875
Grazing—1st Class	498,654	497,754	900
Grazing—2nd Class	124,117	194,839	70,722
Mining	4,561	9,349	4,788
Total	2,314,504	2,486,879	173,275	900
Net Increase			172,375	
Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 7.51	\$ 7.12	\$	\$.39
Grain—2nd Class	4.73	4.3538
Grazing—1st Class	3.00	3.24	.24
Grazing—2nd Class	2.53	1.6390
Mining	4.39	2.96	1.43
Average	\$ 5.07	\$ 4.79	\$	\$.28
Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$5,233,675	\$5,648,120	\$414,445	\$
Grain—2nd Class	4,680,000	4,311,111	368,889
Grazing	1,498,897	1,612,403	113,506
Grazing—2nd Class	313,327	317,791	4,464
Mining	19,973	27,676	7,703
Total	\$11,745,872	\$11,917,101	\$540,118	\$368,889
Net Increase			171,229	

FLATHEAD COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	987,166	980,016	7,150

	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 5.75	\$ 5.98	\$.23	\$

	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Unclassified	\$5,682,300	\$5,860,816	\$178,516

GALLATIN COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	815,406	946,666	131,260

	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 8.66	\$ 7.70	\$	\$.96

	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Unclassified	\$7,059,715	\$7,291,875	\$232,160	\$

GRANITE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Non-Irrigated—1st Class	23,626	27,171	3,545
Non-Irrigated—2nd Class	4,236	4,188	48
Grain—1st Class	2,224	2,710	486
Grain—2nd Class	4,218	3,792	426
Hay—1st Class	5,132	4,904	228
Hay—2nd Class	13,522	13,603	81
Grazing—Fenced	91,136	97,234	6,098
Grazing—Unfenced	49,467	53,815	4,348
Timber—Logs	36,054	5,486	30,568
Timber—Other	1,100	29,925	28,825
Mining—Quartz	13,967	14,074	107
Mining—Placer	1,513	1,513
Waste	4,978	6,215	1,237
Unclassified	32,265	21,601	10,664
Total	283,438	286,231	44,727	41,934
Net increase	2,793

Classification	Average Val. Per Acre 1917	Average Val. Per Acre 1918	Increase 1918	Decrease 1918
Non-Irrigated—1st Class	\$ 6.00	\$ 5.34	\$	\$.66
Non-Irrigated—2nd Class	4.00	4.00
Grain—1st Class	15.35	19.99	4.64
Grain—2nd Class	13.62	17.38	3.76
Hay—1st Class	15.75	19.78	4.03
Hay—2nd Class	13.66	17.41	3.75
Grazing—Fenced	2.00	2.00
Grazing—Unfenced	2.00	2.00
Timber—Logs	2.07	3.00	.93
Timber—Others	10.10	1.88	8.22
Mining—Quartz	5.00	5.00
Mining—Placer	2.43	2.43
Waste	1.00	1.00
Unclassified	1.64	2.64	1.00
Average	\$ 3.57	\$ 3.94	\$.37	\$

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Non-Irrigated—1st Class	\$ 141,756	\$ 144,966	\$ 3,210	\$
Non-Irrigated—2nd Class	16,944	16,752	192
Grain—1st Class	34,132	54,180	20,048
Grain—2nd Class	57,476	65,898	8,422
Hay—1st Class	80,724	97,006	16,282
Hay—2nd Class	184,046	236,823	52,777
Grazing—Fenced	182,272	194,468	12,196
Grazing—Unfenced	98,934	107,630	8,696
Timber—Logs	74,696	16,458	58,238
Timber—Other	11,112	56,265	45,153
Mining—Quartz	69,835	70,370	535
Mining—Placer	3,783	3,783
Waste	4,978	6,213	235
Unclassified	52,800	56,750	3,950
Total	\$1,013,488	\$1,127,562	\$172,504	\$58,430
Net increase	114,074

HILL COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Irrigated	2,712	2,818	106
Grain	1,028,112	1,279,383	251,271
Grazing	284,365	360,053	75,688
Waste	1,358	2,338	980
Mining	268	268
Unclassified	16,280	16,280
Total	1,316,815	1,660,872	344,325	268
Net Increase	344,057

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$14.91	\$15.31	\$.40	\$
Grain	5.42	5.2517
Grazing	2.02	2.0002
Waste	1.00	1.00
Mining	5.00
Unclassified	2.92
Average	\$ 4.70	\$ 4.54	\$...	\$.16

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Irrigated	\$ 40,430	\$ 43,170	\$ 2,740	\$
Grain	5,574,677	6,721,950	1,147,273
Grazing	575,097	720,226	145,129
Waste	1,358	2,338	980
Mining	1,340	1,340
Unclassified	47,472	47,472
Total	\$6,192,902	\$7,535,156	\$1,343,594	\$ 1,340
Net Increase	1,342,254

JEFFERSON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain, Hay and Grazing	259,134	316,653	57,519
Mining	29,311	30,836	1,525
Unclassified	43,228	32,626	10,602
Total	331,673	380,115	59,044	10,602
Net Increase	48,442

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain, Hay and Grazing	\$ 4.55	\$ 3.96	\$	\$.59
Mining	3.78	3.7602
Unclassified	1.60	1.69	.09
Average	\$ 4.10	\$ 3.75	\$	\$.35

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Grain, Hay and Grazing	\$1,179,124	\$1,252,538	\$ 73,414	\$
Mining	110,941	116,002	5,061
Unclassified	68,742	55,181	13,561
Total	\$1,358,807	\$1,423,721	\$ 78,475	\$ 13,561
Net Increase	64,914

LEWIS AND CLARK COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Farm and Grazing	697,646	735,925	38,279
Timber	16,615	16,615
Other than Farm, etc.	19,422	19,422
Total	733,683	771,962	38,279

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Farm and Grazing	\$ 3.43	\$ 3.40	\$	\$.03
Timber	5.09	5.09
Other than Farm, etc.	5.19	5.0910
Average	\$ 3.63	\$ 3.58	\$	\$.05

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Farm and Grazing	\$2,392,695	\$2,495,145	\$102,450	\$
Timber	\$4,630	\$4,630
Mining	\$4,450	\$4,545	65
Other than Farm etc.	100,910	98,860	2,050
Total	\$2,662,715	\$2,763,180	\$102,515	\$2,050
Net increase			100,465	

LINCOLN COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain and Hay	82,977	83,977	1,000
Grazing	155,204	157,696	2,492
Timber	317,066	317,066
Mining	3,423	3,423
Total	558,670	562,162	3,492

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain and Hay	\$5.14	\$5.21	\$.07	\$
Grazing	1.93	2.03	.10
Timber	5.45	5.3312
Mining	2.78	2.78
Average	\$4.41	\$4.37	\$	\$.04

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain and Hay	\$ 426,815	\$ 438,135	\$ 11,320	\$
Grazing	309,535	319,525	9,990
Timber	1,720,330	1,689,395	30,935
Mining	9,595	9,595
Total	\$2,466,275	\$2,456,650	\$21,310	\$30,935
Net decrease				9,625

MADISON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain	20,960	21,500	540
Hay	41,346	45,340	394
Grazing	482,889	528,910	46,021
Mining	31,726	31,726
Unclassified	62,099	61,716	383
Total	642,020	689,192	47,555	383
Net Increase			47,162	

Classification	Average Per Acre 1917	Average Per Acre 1918	Increase 1918	Decrease 1918
Grain	\$25.00	\$25.00	\$	\$
Hay	15.00	20.00	5.00
Grazing	2.77	2.2849
Mining	2.86	2.8501
Unclassified	1.78	1.7404
Average	\$4.25	\$4.13	\$	\$.12

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain	\$ 524,000	\$ 537,500	\$ 13,500	\$
Hay	685,265	906,920	241,655
Grazing	1,339,220	1,205,397	133,823
Mining	90,920	90,920
Unclassified	110,560	107,160	3,400
Total	\$2,729,965	\$2,847,897	\$255,155	\$137,223
Net Increase			117,932	

MEAGHER COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
School	8,180	7,671	509
Grain	142,027	221,116	79,089
Hay—Irrigated	29,808	30,234	426
Grazing	457,264	413,343	43,921
Mining	2,895	3,063	168
Unclassified	131,191	124,310	6,881
Total	771,365	799,737	79,683	51,311
Net Increase			28,372	

Classification	Av. Val. Per Acre 1917	Av. Val Per Acre 1918	Increase 1918	Decrease 1918
School	\$1.92	\$1.96	\$.04	\$
Grain	7.03	6.0895
Hay—Irrigated	13.80	15.81	2.01
Grazing	2.89	2.6425
Mining	4.00	4.05	.05
Unclassified	1.57	1.5304
Average	\$3.85	\$3.92	\$.07	\$

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
School	\$ 15,736	\$ 15,020	\$	\$ 716
Grain	999,703	1,345,437	345,734
Hay—Irrigated	412,892	478,137	65,245
Grazing	1,322,365	1,092,211	230,154
Mining	11,560	12,405	845
Unclassified	206,303	190,080	16,223
Total	\$2,968,559	\$3,133,290	\$411,824	\$247,093
Net increase			164,731	

MINERAL COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	836	998	162
Grain—2nd Class	2,295	2,079	216
Hay—1st Class	651	585	66
Hay—2nd Class	503	600	97
Grazing—Fenced	10,864	11,513	649
Grazing—Unfenced	46,668	45,177	1,491
Timber—Logs	71,309	73,899	2,590
Timber—Other	30,706	31,252	546
Stump	2,163	2,163
Mining—Placer	2,022	2,022
Total	168,017	170,288	4,044	1,773
Net Increase			2,271	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$13.03	\$16.83	\$ 3.80	\$
Grain—2nd Class	10.56	9.8175
Hay—1st Class	24.00	21.80	2.20
Hay—2nd Class	13.29	12.5871
Grazing—Fenced	4.00	3.7426
Grazing—Unfenced	2.37	2.1621
Timber—Logs	5.06	4.8917
Timber—Other	1.33	1.36	.03
Stump	5.69	5.69
Mining—Placer	3.60	3.60
Average	\$ 3.76	\$ 3.65	\$	\$.11

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 10,895	\$ 16,795	\$ 5,900	\$
Grain—2nd Class	24,245	20,390	3,855
Hay—1st Class	15,620	12,755	2,865
Hay—2nd Class	6,685	7,550	865
Grazing—Fenced	43,405	43,035	370
Grazing—Unfenced	110,770	97,690	13,080
Timber—Logs	360,385	361,472	1,087
Timber—Other	40,945	42,625	1,680
Stump	12,315	12,315
Mining—Placer	7,280	7,280
Total	\$632,545	\$621,907	\$ 9,632	\$20,170
Net decrease				10,638

MISSOULA COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	6,967	8,337	1,370
Grain—2nd Class	54,193	60,121	5,928
Hay—1st Class	3,686	3,152	534
Hay—2nd Class	10,969	11,148	239
Grazing—Fenced	129,118	140,809	11,691
Grazing—Unfenced	53,038	56,254	3,216
Timber—Logs	418,943	417,174	1,769
Timber—Other	224,777	250,005	25,228
Mining	2,913	2,913
Total	904,544	949,913	47,672	2,303
Net increase				45,369

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$52.70	\$46.06	\$	\$ 6.64
Grain—2nd Class	15.44	15.1529
Hay—1st Class	32.73	26.63	6.10
Hay—2nd Class	18.76	17.72	1.04
Grazing—Fenced	4.84	4.7212
Grazing—Unfenced	3.08	3.0008
Timber—Logs	5.23	5.0315
Timber—Other	2.88	2.7414
Mining	4.47	4.47
Average	\$ 5.71	\$ 5.50	\$	\$.21

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 367,315	\$ 384,000	\$ 16,685	\$
Grain—2nd Class	836,890	910,085	73,200
Hay—1st Class	120,665	83,930	36,735
Hay—2nd Class	204,660	197,570	7,090
Grazing—1st Class	625,765	664,940	39,175
Grazing—2nd Class	162,680	168,870	6,190
Timber—Logs	2,188,050	2,118,755	69,295
Timber—Other	648,850	686,125	37,275
Mining	13,010	13,010
Total	\$5,167,890	\$5,227,295	\$172,525	\$113,120
Net increase				59,405

MUSSELSHELL COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated	6,500	6,500
Farming	883,507	971,857	88,350
Grazing	679,430	500,104	179,326
Coal	65,280	65,280
Total	1,628,217	1,543,741	94,850	179,326
Net Decrease	84,476

Classification	Av. Val. Per Acre 1917	Av. Val Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$	\$20.00	\$20.00	\$
Farming	5.23	5.78	.55
Grazing	2.00	2.00
Coal	11.80	11.80
Average	\$ 4.07	\$ 4.81	\$.74	\$

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Irrigated	\$	\$ 130,000	\$ 130,000	\$
Farming	4,612,632	5,620,530	1,007,898
Coal	668,800	668,800
Total	\$6,640,292	\$7,419,538	\$1,137,898	\$358,652
Net increase	779,246

TAX AND LICENSE COMMISSION

PARK COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	130,000	130,000
Grain—2nd Class	140,000	140,000
Hay	50,000	50,000
Grazing	318,641	304,757	13,884
Unclassified	131,810	165,527	33,717
Total	720,451	790,284	83,717	13,884
Net increase	69,833

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$10.00	\$10.00	\$	\$
Grain—2nd Class	7.04	7.0004
Hay	6.00	6.00
Grazing	2.43	2.0142
Unclassified	1.37	1.47	.10
Average	\$ 4.50	\$ 4.35	\$	\$.15

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$1,300,000	\$1,300,000	\$	\$
Grain—2nd Class	985,170	980,000	5,170
Hay	300,000	300,000
Grazing	775,440	612,520	162,920
Unclassified	187,550	242,875	55,325
Total	\$3,248,160	\$3,435,395	\$3,555,325	\$168,090
Net Increase	187,235

PHILLIPS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated	3,453	2,667	786
Grain	192,070	283,275	91,205
Grazing	213,255	331,141	117,886
Mining	541	578	37
Waste	789	2,007	1,218
Unclassified	288	288
Total	410,396	619,956	210,316	786
Net increase			209,560	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$11.66	\$15.04	\$ 3.38	\$
Grain	5.27	5.33	.06
Grazing	2.02	2.03	.01
Mining	5.00	5.00
Waste	1.00	1.00
Unclassified	5.00	5.00
Average	\$ 3.63	\$ 3.59	\$	\$.04

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated	\$ 41,260	\$ 40,105	\$	\$1,155
Grain	1,013,920	1,510,061	496,141
Grazing	431,417	671,386	239,969
Mining	2,705	2,890	185
Waste	789	2,007	1,218
Unclassified	1,400	1,400
Total	\$1,491,491	\$2,227,849	\$737,513	\$1,155
Net increase			736,358	

POWELL COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	609,267	669,425	60,158
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$4.60	\$4.44	\$	\$.16
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$2,801,699	\$2,972,258	\$170,559	\$

TAX AND LICENSE COMMISSION

PRAIRIE COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	783,665	843,063	59,398
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$3.51	\$3.53	\$.02	\$
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$2,756,334	\$2,976,598	\$220,264

RAVALLI COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain	14,248	14,676	392
Hay	62,183	62,096	87
Grazing	207,712	211,156	3,444
Timber	61,359	59,971	1,388
Mining—Quartz	746	746
Mining—Placer	980	980
Mining—Coal and Oil	8,691	8,691
Unclassified	48,170	47,369	801
Total	395,434	405,685	12,527	2,276
Net increase	10,251

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain	\$37.92	\$37.60	\$	\$.32
Hay	17.19	17.26	.07
Grazing	2.75	2.85	.10
Timber	6.21	7.20	.99
Mining—Quartz	3.50	3.50
Mining—Placer	3.00	3.00
Mining—Coal and Oil	4.15
Unclassified	4.59	4.3821
Average	\$ 7.07	\$ 7.17	\$.10	\$

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain	\$ 541,670	\$ 551,746	\$ 10,076	\$
Hay	1,074,837	1,071,822	3,015
Grazing	572,271	602,175	29,404
Timber	381,208	432,073	50,865
Mining—Quartz	2,625	2,625
Mining—Placer	2,890	2,890
Mining—Coal and Oil	36,025	36,025
Unclassified	220,890	207,650	13,240
Total	\$2,796,891	\$2,907,006	\$126,370	\$16,255
Net increase	110,015

RICHLAND COUNTY.

		No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	...	1,087,709	1,254,670	166,961
		Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$4.16	\$4.27	\$.11	\$
		Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$4,528,956	\$5,359,863	\$830,907

ROSEBUD COUNTY.

		No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	1,934,429	2,126,262	191,833
		Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$3.64	\$3.56	\$	\$.08
		Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$7,026,622	\$7,578,656	\$552,034

SANDERS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	2,651	3,659	1,008
Grain—2nd Class	19,534	22,267	2,733
Hay—1st Class	795	623	1.72
Hay—2nd Class	7,943	7,432	511
Grazing—Fenced	39,463	40,914	1,451
Grazing—Unfenced	117,059	224,929	107,870
Timber—Logs	171,558	178,524	6,966
Timber—Other	96,956	99,961	3,005
Mining	303	303
Unclassified	92,487	92,487
Total	548,749	578,612	123,033	93,170
Net Increase	29,863

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$19.66	\$21.68	\$ 2.02	\$
Grain—2nd Class	6.75	6.1560
Hay—1st Class	12.88	18.67	5.79
Hay—2nd Class	7.41	7.96	.55
Grazing—Fenced	2.92	3.16	.24
Grazing—Unfenced	3.65	2.00	1.65
Timber—Logs	3.07	4.84	1.77
Timber—Other	1.21	1.27	.06
Mining	5.00	5.00
Unclassified	1.98
Average	\$ 2.95	\$ 3.21	\$.26	\$

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 52,125	\$ 79,315	\$ 27,190	\$
Grain—2nd Class	131,968	137,019	5,051
Hay—1st Class	10,329	11,630	1,301
Hay—2nd Class	58,872	59,156	284
Grazing—Fenced	115,542	129,106	13,564
Grazing—Unfenced	427,271	450,931	23,660
Timber—Log	526,931	863,894	336,963
Timber—Other	117,946	126,876	8,930
Mining	1,512	1,512
Unclassified	183,340	183,340
Total	\$1,625,836	\$1,859,439	\$416,943	\$183,340
Net Increase	233,603

SHERIDAN COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Irrigated	1,943	1,307	636
Grain—1st Class	433,513	460,424	26,911
Grain—2nd Class	325,650	369,076	43,426
Grazing	416,804	495,612	78,808
Waste	1,625	2,883	1,258
Timber and Coal	778	831	53
School	11,947	18,617	6,670
Total	1,192,260	1,348,750	157,126	636
Net increase			156,490	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$12.00	\$15.00	\$ 3.00	\$
Grain—1st Class	6.00	6.17	.17
Grain—2nd Class	4.00	4.00
Grazing	2.00	2.00
Waste	1.00	1.00
Timber and Coal	10.88	2.00	8.88
School	1.33	1.56	.23
Average	\$ 4.01	\$ 3.98	\$..	\$.03

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated	\$ 23,316	\$ 19,605	\$	\$ 3,711
Grain—1st Class	2,601,478	2,841,904	240,426
Grain—2nd Class	1,300,282	1,476,304	176,022
Grazing	833,608	991,224	157,616
Waste	1,625	2,883	1,258
Timber and Coal	8,464	1,662	6,802
School	15,931	29,232	13,301
Total	\$4,784,704	\$5,362,814	\$588,623	\$10,513
Net increase			578,110	

SILVER BOW COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class	200	200
Grain—2nd Class	670	240	430
Hay—1st Class	1,050	1,100	50
Hay—2nd Class	2,935	2,423	512
Grazing—Fenced	35,164	37,802	2,638
Grazing—Unfenced	28,550	35,683	7,153
Unclassified	27,423	37,614	10,186
Mining—Quartz	33,960	23,054	10,906
Mining—Placer	7,908	11,147	6,239
Total	137,845	152,263	26,266	11,848
Net increase			14,418	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$12.00	\$12.00	\$	\$
Grain—2nd Class	9.63	7.92	1.71
Hay—1st Class	10.00	10.00
Hay—2nd Class	7.41	7.50	.09
Grazing—Fenced	4.84	4.99	.15
Grazing—Unfenced	2.47	2.74	.27
Unclassified	6.06	3.61	2.45
Mining—Quartz	3.83	4.90	1.07
Mining—Placer	2.53	2.50	.03
Average	\$ 4.34	\$ 3.98	\$	\$.36

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class	\$ 2,400	\$ 2,400	\$	\$
Grain—2nd Class	6,450	1,900	4,550
Hay—1st Class	10,500	11,000	500
Hay—2nd Class	21,765	18,170	3,595
Grazing—Fenced	179,505	188,515	18,010
Grazing—Unfenced	70,590	97,700	27,100
Unclassified	166,020	135,675	30,345
Mining—Quartz	129,835	115,270	14,565
Mining—Placer	20,015	35,370	15,355
Total	\$598,080	\$606,000	\$60,975	\$53,055
Net increase			7,920	

STILLWATER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	667,066	705,764	38,698
	Av.Val.Per Acre 1917	Av.Val.Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$7.35	\$5.36	\$.....	\$1.99
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$4,902,327	\$3,783,527	\$.....	\$1,118,800

SWEET GRASS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated	47,832	49,115	1,283
Grain	53,947	37,914	16,033
Hay	142,616	170,758	28,142
Grazing	350,615	412,425	61,810
Waste	35,802	31,739	4,063
Unclassified	30,079	30,079
Total	630,812	732,030	121,314	20,096
Net increase	101,218

Classification	Av.Val.Per Acre 1917	Av.Val.Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$16.68	\$15.88	\$.....	\$.80
Grain	7.64	10.52	2.88
Hay	7.41	6.32	1.09
Grazing	2.67	2.1354
Waste	1.00	1.00
Unclassified81	.81
Average	\$ 5.15	\$ 4.37	\$.....	\$.78

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated	\$ 798,128	\$ 779,847	\$.....	\$18,281
Grain	412,079	398,926	13,153
Hay	1,068,136	1,079,636	11,500
Grazing	936,258	886,150	50,199
Waste	35,802	31,739	4,063
Unclassified	24,463	24,463
Total	\$3,250,503	\$3,200,770	\$35,963	\$85,696
Net decrease	49,733

TAX AND LICENSE COMMISSION

TETON COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	1,035,010	1,149,532	114,522
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$6.05	\$5.93	\$	\$.12
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$6,263,187	\$6,814,645	\$551,458	\$

TOOLE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain	414,613	576,513	161,900
Grazing	262,656	114,811	147,845
Total	677,269	691,324	161,900	147,845
Net increase			14,055	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain	\$6.00	\$6.00	\$	\$
Grazing	\$3.00	\$3.00	\$	\$
Average	\$4.84	\$5.48	\$.64	\$

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain	\$2,486,688	\$3,459,079	\$972,391	\$
Grazing	788,958	344,133	444,525
Total	\$3,275,646	\$3,802,912	\$972,391	\$444,525
Net Increase			527,266	

VALLEY COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated	600	600
Grain and Hay	330,220	457,788	127,568
Grazing	227,922	305,169	77,247
Total	558,742	763,557	204,815

Classification	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$12.00	\$15.00	\$ 3.00	\$
Grain and Hay	5.35	5.2114
Grazing	2.00	2.00
Average	\$ 3.97	\$ 3.92	\$	\$.04

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated	\$ 7,200	\$ 9,000	\$ 1,800	\$
Grain and Hay	1,757,192	2,385,114	627,922
Grazing	455,744	610,338	154,594
Total	\$2,220,136	\$3,004,452	\$784,316	\$

WHEATLAND COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated	21,485	14,808	6,677
School	17,971	22,374	4,403
Grain	503,806	518,048	14,242
Grazing	76,656	125,685	49,029
Unclassified	55,733	15,711	40,022
Total	675,651	696,626	67,674	46,699
Net Increase	20,975

Classification	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated	\$13.76	\$16.23	\$ 2.47	\$
School	2.72	2.84	.12
Grain755	7.86	.31
Grazing	3.56	3.5303
Unclassified	7.48	4.44	3.04
Average	\$ 7.15	\$ 7.02	\$	\$.13

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated	\$ 295,776	\$ 240,318	\$	\$ 55,458
School	48,882	63,520	14,638
Grain	3,860,615	4,072,392	271,777
Grazing	273,398	443,558	170,160
Unclassified	415,910	69,798	346,112
Total	\$4,834,521	\$4,889,586	\$456,635	\$401,570
Net Increase	55,065

TAX AND LICENSE COMMISSION

WIBAUX COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	448,994	350,695	98,299

	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$4.24	\$5.53	\$1.29	\$

	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$1,903,954	\$1,938,468	\$34,514	\$

YELLOWSTONE COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	977,102	1,647,497	670,395

	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$6.44	\$4.12	\$	\$2.32

	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$6,301,063	\$6,782,813	\$481,750

Railroads—As Assessed by State Board of Equalization.

GREAT NORTHERN RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
SHERIDAN:					
Main Line	93.16	\$1,979,650	37.48	\$ 79,645	\$2,059,295
Bainville Branch	53.19	664,875	5.47	6,838	671,713
Plentywood West	44.64	357,120	3.85	3,080	360,200
Snowden Branch	2.09	15,675	1.84	1,380	17,055
Total Value					\$3,108,263
VALLEY:					
Main Line	76.46	\$1,624,775	23.25	\$ 49,406	\$1,674,181
PHILLIPS:					
Main Line	52.24	\$1,110,100	26.78	\$ 56,908	\$1,167,008
BLAINE:					
Main Line	55.34	\$1,175,975	10.90	\$ 23,162	\$1,199,137
HILL:					
Main Track	81.26	\$1,726,775	39.56	\$ 84,065	\$1,810,840
Havre to Butte	21.65	433,000	3.33	6,660	439,660
Double Track	4.24	106,000			106,000
Total Value					\$2,356,500
TOOLE:					
Main Track	27.96	\$ 594,150	9.52	\$ 20,230	\$ 614,380
Double Track	16.40	410,000			410,000
Shelby-Billings	12.73	229,140	1.31	2,358	231,498
Sweet Grass Branch	36.31	272,825	2.12	1,590	273,915
Total Value					\$1,529,793
TETON:					
Main Track	59.23	\$1,258,637	27.36	58,140	\$1,316,777
Double Track	8.51	212,750			212,750
Power Branch	51.35	410,800	5.98	4,784	415,584
Shelby-Billings	65.94	1,186,920	10.49	18,882	1,205,802
Total Value					\$3,150,913
FLATHEAD:					
Main Line	75.17	\$1,597,363	40.77	\$ 86,636	\$1,683,999
Double Track	22.00	550,000			550,000
Kalispell Branch	15.05	225,900	9.46	14,190	240,090
Marion Spur	25.41	76,230	2.34	702	76,932
Somers Spur	10.45	52,250	4.09	2,045	54,295
Total Value					\$2,605,316
LINCOLN:					
Main Track	119.40	\$2,537,250	37.21	\$ 79,072	\$2,616,322
Fernie Branch	8.86	66,450	2.27	1,703	68,153
Total Value					\$2,684,475

TAX AND LICENSE COMMISSION

GREAT NORTHERN RAILWAY—Continued.

County	Miles	Value	Miles Side Track	Value	Total Value
CASCADE:					
Barker Branch	10.79	\$ 1,349	\$	\$ 1,349
Havre-Butte	67.51	1,350,200	52.67	105,340	1,455,540
Nelhart Branch	38.23	191,150	4.02	2,010	193,160
Sand Coulee	10.82	108,200	7.75	7,750	115,950
Shelby-Billings	76.76	1,381,680	39.64	71,352	1,453,032
Vaughn Branch	24.73	185,475	1.39	1,043	186,518
Total Value					\$3,405,549
LEWIS AND CLARK:					
Main Line	58.01	\$1,160,200	10.96	\$ 21,920	\$1,182,120
Fairground Branch67	335	.15	8	343
Red Mountain Branch	1.47	1,470	1,470
Vaughn Branch	15.55	116,625	2.30	1,725	118,350
Total Value					\$1,202,283
CHOUTEAU:					
Havre to Butte	76.85	\$1,537,000	13.44	\$ 26,880	\$1,563,880
Shelby-Billings34	6,120	6,120
Total Value					\$1,570,000
JEFFERSON:					
Havre to Butte	57.96	\$1,159,200	19.40	\$ 38,800	\$1,198,000
SILVER BOW:					
Havre to Butte	8.27	\$ 165,400	12.68	\$ 25,360	\$ 190,760
Mountain View Spur	3.32	26,560	.97	776	27,336
Total Value					\$218,096
DAWSON:					
Newlon-West	6.54	\$ 32,700	1.76	\$ 880	\$ 33,580
MUSSEI SHELL:					
Shelby-Billings	37.56	\$ 676,080	4.74	\$ 8,532	\$ 684,612
RICHLAND:					
Newlon-West	39.25	\$ 196,250	2.99	\$ 1,495	\$ 197,745
Snowdon-Sidney	13.52	101,400	.94	705	102,105
Total Value					\$ 299,850
FERGUS:					
Moccasin Branch	30.03	\$ 330,330	5.29	\$ 5,819	\$ 336,149
Shelby-Billings	61.78	1,112,040	23.50	42,300	1,154,340
Total Value					\$1,490,489
WHEATLAND:					
Shelby-Billings	27.02	\$ 486,360	11.02	\$ 19,836	\$ 506,196
YELLOWSTONE:					
Shelby-Billings	38.97	\$ 701,460	7.45	\$ 13,410	\$ 714,870

NORTHERN PACIFIC RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
BROADWATER:					
Main Line	42.26	\$ 898,025	13.38	\$ 28,433	\$ 926,458
CARBON:					
Clarke Fork Branch	19.74	\$ 296,100	10.73	\$ 16,095	\$ 312,195
Rocky Fork Branch.....	42.87	683,920	14.81	23,696	709,616
Total Value					\$1,021,811
CUSTER:					
Main Line	42.37	\$ 900,363	14.81	\$ 31,471	\$ 931,834
DAWSON:					
Main Line	45.33	\$ 962,263	24.43	\$ 51,914	\$1,015,177
Glendive East Branch	25.83	258,300	1.55	1,550	259,850
Total Value					\$1,275,027
DEER LODGE:					
Main Line Montana Union ..	15.31	\$ 325,338	2.19	\$ 4,651	\$ 329,992
FALLON:					
Golden Valley Branch	8.51	\$ 42,550	1.23	\$ 615	\$ 43,165
FLATHEAD:					
Polson Branch	8.36	\$ 25,080	2.04	\$ 612	\$ 25,692
GALLATIN:					
Main Line	45.30	\$ 962,625	30.72	\$ 65,301	\$1,027,926
Double Track	11.99	299,750			299,750
Butte Branch	19.98	424,575	9.05	19,231	443,806
Camp Creek Branch	15.15	113,625	2.37	1,778	115,403
Red Bluff Branch	1.80	9,000	.66	330	9,330
Total Value					\$1,896,215
GRANITE:					
Main Line Double Track	27.95	\$ 698,750	5.10	\$ 10,838	\$ 709,588
Phillpsburg Branch	25.94	129,700	5.29	2,615	132,315
Total Value					\$ 841,933
JEFFERSON:					
Main Track	1.61	\$ 34,213	.084	\$ 1,785	\$ 35,998
Boulder Branch	4.33	10,825	1.46	365	11,190
Butte Branch	41.07	872,738	12.00	25,500	898,238
Elkhorn Branch	16.06	16,060	1.58	158	16,218
Gaylord and Ruby	9.35	102,850	0.56	616	103,466
Total Value					\$1,065,110
LEWIS AND CLARK:					
Main Line	29.77	\$ 632,612	38.32	\$ 81,430	\$ 714,042
Boulder Branch	1.69	4,225	0.21	52	4,277
Marysville Branch	12.58	75,180	1.00	600	76,080
Red Mountain Branch	16.37	24,555	4.41	661	25,216
Total Value					\$ 819,615

TAX AND LICENSE COMMISSION

NORTHERN PACIFIC RAILWAY—Continued.

County	Miles	Value	Miles Side Track	Value	Total Value
MAHON:					
Gaylord and Ruby Valley.....	36.37	\$ 400,070	3.83	\$ 4,213	\$ 404,283
Pony Branch	6.65	33,250	0.46	230	33,480
Red Bluff Branch	19.19	95,950	1.74	870	96,820
Total Value					\$ 534,583
MINERAL:					
Coeur d'Alene Branch	38.32	\$ 479,000	9.07	\$ 11,338	\$ 490,338
St. Regis Branch	51.31	769,650	13.25	19,875	789,525
Total Value					\$1,279,863
MISSOULA:					
Main Line	31.71	\$ 673,837	47.21	\$100,321	\$ 774,158
Double Track	33.70	842,500			842,500
Bitter Root Branch	17.81	267,150	2.81	4,215	271,365
St. Regis Branch	28.02	420,300	5.19	7,785	428,085
Polson Branch	21.33	63,990	1.54	462	64,452
Total Value					\$2,380,560
PARK:					
Main Line	19.83	\$ 421,387	28.03	\$ 59,564	\$ 480,951
Double Track	12.00	300,000			300,000
Park Branch	54.27	596,970	8.97	9,867	606,837
Shields River Branch	22.93	252,230	2.16	2,376	254,606
Total Value					\$1,642,394
POWELL:					
Main Line	30.00	\$ 637,500	19.40	\$ 41,225	\$ 678,725
Double Track	14.26	356,500			356,500
Montana Union Branch	19.77	420,112	8.33	17,701	437,813
Total Value					\$1,473,038
PRAIRIE:					
Main Line	30.21	\$ 641,963	8.29	\$ 17,616	\$ 659,579
RAVALLI:					
Bitter Root Branch	31.52	\$ 472,800	8.20	\$ 12,300	\$ 485,100
Bitter Root Extension	17.03	170,300	4.34	4,340	174,640
Total Value					\$ 659,740
RICHLAND:					
Glendive East Branch.....	28.99	\$ 289,900	4.42	\$ 4,420	\$ 294,320
ROSEBUD:					
Main Line	71.68	\$1,523,200	22.11	\$ 46,984	\$1,570,184
SANDERS:					
Main Line	116.43	\$2,474,138	43.26	\$ 91,927	\$2,566,065
St. Regis Branch	13.76	206,400	2.39	3,585	209,985
White Pine Cut-off	17.17	86,709	3.19	1,611	88,320
Polson Branch	3.21	9,630	2.21	663	10,293
Total Value					\$2,874,663

NORTHERN PACIFIC RAILWAY—Continued.

County	Miles	Value	Miles Side Track	Value	Total Value
SILVER BOW:					
Butte Branch	10.72	\$ 227,800	13.44	\$ 28,560	\$ 256,360
Double Track	0.26	6,500	6,500
Montana Union	15.51	329,588	15.93	33,851	363,439
Double Track	1.71	42,750	42,750
Butte Hill Spur	6.66	39,960	6.47	3,882	43,842
Total Value					\$ 712,891
STILLWATER:					
Main Line	38.20	\$ 811,750	14.35	\$ 30,494	\$ 842,244
SWEET GRASS:					
Main Line	37.36	\$ 793,900	9.90	\$ 21,037	\$ 814,937
WIBAUX:					
Main Line	17.24	\$ 366,350	5.20	\$ 11,050	\$ 37,400
YELLOWSTONE:					
Main Line	49.73	\$1,056,762	85.56	\$181,815	\$1,238,577
Double Track	27.87	696,750	696,750
Rocky Fork Branch	1.35	21,600	0.64	1,024	22,624
Total Value					\$1,957,951

YELLOWSTONE PARK RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
GALLATIN	6.27	\$ 12,540	0.95	\$ 190	\$ 12,730
PARK	4.73	9,460	9,460
Total Value					\$ 22,190

BUTTE, ANACONDA & PACIFIC RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
SILVER BOW:					
Main Line	16.00	\$ 340,000	20.14	\$ 42,798	\$ 382,798
Spur	11.86	177,900	15.70	23,550	201,450
Total Value					\$ 584,248
DEER LODGE:					
Main Line	9.30	\$ 197,625	26.09	\$ 55,441	\$ 253,066
Spurs	11.79	176,850	10.95	16,425	193,275
Georgetown Extension	21.48	107,400	7.05	3,525	110,925
Stuart Branch	8.94	22,350	4.87	1,218	23,568
Total Value					\$ 580,824

CHICAGO, BURLINGTON AND QUINCY.

County	Miles	Value	Miles Side Track	Value	Total Value
BIG HORN:					
Wyoming St. to Huntley Br...	80.86	\$1,536,340	16.94	\$ 32,186	\$1,568,526
YELLOWSTONE:					
Main Track	20.88	\$ 396,720	15.13	\$ 28,747	\$ 425,467
CARBON:					
Fromberg Branch Main Line...	32.63	\$ 489,450	4.10	\$ 6,150	\$ 495,600

OREGON SHORT LINE.

County	Miles	Value	Miles Side Track	Value	Total Value
BEAVERHEAD	87.05	\$1,958,625	19.56	\$ 44,010	\$2,002,635
MADISON	7.15	160,875	0 64	1,440	162,315
SILVER BOW	32.04	720,900	10.06	22,635	743,535
GALLATIN—Yellowstone Branch	9.53	95,300	2.45	2,450	97,750
Total Value					\$3,006,235

MAIN LINE OF THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

NON-ELECTRIFIED:

County	Miles	Value	Miles Side Track	Value	Total Value
FALLON	38.18	\$ 734,965	7.12	\$ 13,706	\$ 748,671
PRAIRIE	46.54	895,995	7.25	13,957	909,952
CUSTER	48.54	934,295	33.33	64,160	998,555
ROSEBUD	92.69	1,784,283	13.35	25,698	1,809,981
MUSSELSHELL	85.14	1,638,945	34.96	67,298	1,706,243
WHEATLAND	21.75	418,687	7.54	14,515	433,202
Total Value					\$6,606,504

ELECTRIFIED:

County	Miles	Value	Miles Side Track	Value	Total Value
WHEATLAND	23.07	\$ 484,470	10.50	\$ 22,050	\$ 506,520
MEACHER	49.32	1,035,720	12.09	25,389	1,061,109
BROADWATER	17.77	373,170	3.14	6,594	379,764
GALLATIN	39.58	831,180	0.43	242,903	874,083
MADISON	10.09	211,890	2.73	5,733	217,623
JEFFERSON	27.05	568,050	7.39	15,519	583,569
SILVER BOW	37.15	780,150	19.66	41,286	821,436
DEER LODGE	13.67	287,070	2.48	5,208	292,278
POWELL	33.49	703,290	20.07	42,147	745,437
GRANITE	29.53	620,130	4.17	8,754	628,887
MISSOULA	55.69	1,169,490	12.65	26,565	1,196,055
MINERAL	79.03	1,659,630	25.08	52,668	1,712,398
Total Value					\$9,019,059

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
MISSOULA:					
Big Blackfoot	11.48	\$ 57,400	1.53	\$ 765	\$ 58,165

HARLOWTON TO LEWISTOWN:

County	Miles	Value	Side Track Miles	Value	Value Total
WHEATLAND	22.08	\$ 276,000	2.10	\$ 2,625	\$ 278,625
FERGUS	40.34	504,250	0.64	1,920	506,170
Second Main Line	5.57	6,963	6,963
Total Value					\$ 791,758

HILGER TO WINIFRED BRANCH:

FERGUS	26.72	\$ 200,400	2.51	\$ 1,883	\$ 202,283
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LEWISTOWN TO GRASS RANGE:

FERGUS	35.12	\$ 263,400	15.43	\$ 11,573	\$ 274,973
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LEWISTOWN TO GREAT FALLS:

FERGUS	54.65	\$ 464,525	11.71	\$ 9,954	\$ 474,479
CASCADE	19.01	161,585	16.42	13,957	175,542
CHOUTEAU	61.78	525,130	6.34	5,389	580,519
Total Value					\$1,180,540

LEWISTOWN TO HILGER:

FERGUS	17.77	\$ 133,275	3.05	\$ 2,288	\$ 135,563
Second Main Line	1.56	4,680	4,680
Total Value					\$ 140,243

RINGLING BRANCH:

MEAGHER	3.63	\$ 18,150	1.33	\$ 665	\$ 18,815
ROY BRANCH:					
FERGUS	21.74	\$ 108,700	3.23	\$ 1,615	\$ 110,315

GREAT FALLS TO AGAWAM BRANCH:

TETON	35.10	\$ 105,300	3.16	\$ 948	\$ 106,248
CASCADE	31.09	93,270	2.35	705	93,975
Total Value					\$ 200,223

GRASS RANGE TO WINNETT.

FERGUS	23.50	\$ 47,000	2.04	\$ 408	\$ 47,408
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Levies in 1917 and 1918 for State and County Purposes Only.

COUNTY	State Levy in Mills Including General School and Stock 1917	State Levy in Mills Including General School and Stock 1918	County Levy in Mills Including Roads for 1917	County Levy in Mills Including Roads for 1918
Beaverhead	9.8	10.05	16.25	17.00
B'g Horn	9.8	10.05	14.00	15.25
Blaine	9.8	10.05	16.00	19.15
Broadwater	9.8	10.05	17.50	21.50
Carbon	9.8	10.05	23.50	18.00
Carter	9.8	10.05	17.75	16.50
Cascade	9.8	10.05	13.25	15.00
Chouteau	9.8	10.05	15.25	19.50
Custer	9.8	10.05	20.75	23.00
Dawson	9.8	10.05	22.00	22.25
Deer Lodge	9.8	10.05	12.25	14.25
Fallon	9.8	10.05	16.75	15.75
Fergus	9.8	10.05	18.50	20.00
Flathead	9.8	10.05	18.00	18.00
Gallatin	9.8	10.05	17.50	20.50
Granite	9.8	10.05	20.25	20.75
Hill	9.8	10.05	19.50	17.50
Jefferson	9.8	10.05	19.00	20.00
Lewis and Clark	9.8	10.05	14.75	13.00
Lincoln	9.8	10.05	22.50	23.00
Madison	9.8	10.05	15.50	15.50
Meagher	9.8	10.05	14.60	9.50
Mineral	9.8	10.05	18.50	17.50
Missoula	9.8	10.05	17.75	19.25
Musselshell	9.8	10.05	16.50	22.00
Park	9.8	10.05	18.00	21.00
Phillips	9.8	10.05	23.50	21.00
Powell	9.8	10.05	11.50	11.00
Prairie	9.8	10.05	16.00	12.00
Ravalli	9.8	10.05	13.00	13.00
Richland	9.8	10.05	15.00	22.00
Rosebud	9.8	10.05	16.50	18.50
Sanders	9.8	10.05	18.75	24.00
Sheridan	9.8	10.05	16.00	16.00
Silver Bow	9.8	10.05	12.00	12.00
Stillwater	9.8	10.05	17.00	17.00
Sweet Grass	9.8	10.05	15.00	22.00
Teton	9.8	10.05	13.00	14.00
Toole	9.8	10.05	13.00	11.80
Valley	9.8	10.05	19.25	17.50
Wheatland	9.8	10.05	12.80	12.00
Wilboux	9.8	10.05	16.00	16.00
Yellowstone	9.8	10.05	16.00	17.50

THE FOLLOWING LEVIES IN MILLS WERE MADE BY THE STATE OF MONTANA
FOR ITS GENERAL FUND, LIVE STOCK FUNDS, BOND AND SINKING
FUNDS IN 1917 AND 1918.

	Mills 1917	Mills 1918
STATE PURPOSES—GENERAL FUND	2.5	2.5
Upon all property in the State liable to taxation (Chapter III— Session Laws, Fifteenth Legislative Assembly.)		
BOUNTY FUND	1.5	1.5
Upon livestock of all classes to aid in payment of bounties upon wild animals killed within the State of Montana (Chapter 12— —Session Laws, Fourteenth Legislative Assembly.)		
STATE LIVE STOCK SANITARY BOARD FUND	1.0	1.0
Upon livestock of all classes for payment of indemnity for animals slaughtered and expenses of investigating and suppress- ing (including quarantine) of animal diseases. (Chapter 127— Session Laws, Fourteenth Legislative Assembly.)		
LIVE STOCK COMMISSION FUND5	.5
Upon livestock of all classes for supervision and protection of livestock interests from theft and disease. (Chapter 51— Session Laws, Fifteenth Legislative Assembly.)		
STATE INSANE ASYLUM BOND FUND25	.25
Upon all taxable property for payment of interest and for redemption of such bonds. (Chapter 144—Session Laws, Twelfth Legislative Assembly.)		
STATE INSANE ASYLUM AND TUBERCULOSIS SANITARIUM IMPROVEMENT BOND FUND05	.05
Upon all taxable property for payment of interest and for redemption of such bonds. (Chapter 105—Session Laws, Fourteenth Legislative Assembly.)		
GENERAL SCHOOL FUND	4.0	4.0
Upon all taxable property (Section 994—Revised Codes of Montana, 1907.)		
MONTANA COUNCIL OF DEFENSE BOND FUND		125
Upon all taxable property for payment of interest and for sinking fund for redemption of bonds. (Chapter 20—Laws Extraordinary Session, Fifteenth Legislative Assembly.)		
GENERAL FUND, 1918, IN EXCESS OF CONSTITUTIONAL LIMIT		125
Upon all property (Chapter 20—Laws of Extraordinary Session, Fifteenth Legislative Assembly.)		
Total State Levy—including General School Fund ..	9.8	10.05

Miscellaneous.

TOTAL COLLECTIONS OF CORPORATION LICENSE TAXES MADE BY THE STATE TREASURER IN 1917 AND 1918. (CHAPTER 79—SESSION LAWS, FIFTEENTH LEGISLATIVE ASSEMBLY.)

Month	1917	1918
January	\$.....	\$ 1,950.18
February	2,013.29
March	86,043.71
April	27,810.08
May	18,624.32
June	735,928.44	385,648.63
July	41,615.67	4,034.85
August	2,238.81	13,920.52
September	1,005.22	24,438.12
October	1,282.53	6,073.86
November	4,387.17	1,477.45
December	2,626.68
Total	\$789,084.52	\$572,045.01
Total 1917 and 1918	\$1,361,129.53	

TOTAL COLLECTIONS OF PRIVATE CAR COMPANIES LICENSE TAXES MADE BY STATE TREASURER IN 1917 AND 1918. (CHAPTER 82—SESSION LAWS, FIFTEENTH LEGISLATIVE ASSEMBLY.)

Month	1917	1918
January	\$.....	\$ 392.22
March	6.43
June	54
July	1,775.51
August	37.80
September	1,300.90	3,707.90
October	295.97	2,081.03
November	66.72	1,315.75
December	2.93
Total	\$1,666.52	\$9,347.18
Total 1917 and 1918	\$11,013.70	

**TOTAL COLLECTIONS OF EXPRESS COMPANY LICENSE TAXES MADE BY STATE
TREASURER IN 1917 AND 1918. (CHAPTER 87—SESSION LAWS, FIFTEENTH
LEGISLATIVE ASSEMBLY.)**

Month	1917	1918
September	\$ 6,513.80	\$18,181.52
October		173.46
November	9,182.93	
Total	\$15,696.73	\$18,354.98
Total 1917 and 1918	\$34,051.71	

**INHERITANCE TAXES (60 PER CENT) REMITTED TO STATE TREASURER FOR THE
GENERAL FUND BY COUNTY TREASURERS UNDER SECTION 7749,
REVISED CODES OF MONTANA, 1907**

Counties	1917	1918
Beaverhead	\$ 1,171.27	\$ 51.64
Big Horn		325.73
Blaine	487.96	2,016.71
Broadwater	25.09	121.83
Carbon	320.80	35.87
Cascade	586.51	640.03
Chouteau	384.63	1,477.32
Custer	330.81	441.52
Dawson	233.31	321.06
Deer Lodge	13,835.48	19,132.19
Flathead	613.93	125.68
Fergus	6,622.92	4,783.59
Gallatin	1,599.41	512.28
Granite	242.08	93.70
Hill		419.50
Jefferson	98.29	
Lewis and Clark	7,241.35	1,443.24
Lincoln	184.13	33.00
Madison	262.63	
Mangler	140.27	269.77
Missoula	410.45	101.82
Musselshell	217.28	237.00
Phillips		979.81
Ravalli	155.36	131.40
Richland		38.21
Rosebud	36.00	
Sanders	204.94	
Sheridan	611.17	
Silver Bow	5,651.45	3,824.17
Stillwater		80.92
Sweet Grass		1,370.12
Teton	69.32	
Valley		399.30
Wheatland		456.96
Wibaux		18.21
Yellowstone	834.70	15,865.81
Total	\$42,870.75	\$55,811.39

TAX AND LICENSE COMMISSION

THE TOTAL AMOUNT OF TAXES (EXCLUSIVE OF FEES AND CHARGES, LICENSES
AND PERMITS, FINES, GIFTS AND GRANTS, INTEREST, COLLECTIONS AND
COMMERCIAL REVENUE AND TRUST AND AGENCY FUNDS)
COLLECTED IN MONTANA IN 1917 WAS \$22,950,503.
DISTRIBUTED AS FOLLOWS:

	State	County	Schools	Cities	Total
Beaverhead	\$ 52,961	\$ 186,650	\$ 97,036	\$ 22,900	\$ 359,547
Big Horn	31,143	99,228	108,950	21,888	261,109
Blaine	29,766	131,123	108,963	45,350	315,202
Broadwater	19,465	86,344	56,933	16,485	179,227
Carbon	39,865	218,657	220,059	34,762	513,343
Carter	12,617	55,464	64,210	1,472	133,763
Cascade	147,086	477,242	593,530	238,834	1,458,692
Chouteau	60,392	234,473	223,996	25,657	544,518
Custer	64,442	342,560	205,570	69,149	681,721
Dawson	52,723	409,807	253,340	24,977	740,847
Deer Lodge	66,037	184,685	150,823	139,987	541,542
Fallon	23,065	120,535	97,509	17,001	258,110
Fergus	123,021	553,798	483,663	171,777	1,332,259
Flathead	50,159	264,371	225,830	81,437	621,797
Gallatin	68,705	320,261	323,917	101,143	814,026
Granite	17,916	109,622	41,927	6,477	175,942
Hill	68,303	283,165	262,685	77,356	691,508
Jefferson	26,947	114,054	67,108	7,641	215,763
Lewis and Clark	97,595	326,002	348,409	278,731	1,050,737
Lincoln	24,316	157,509	161,195	23,605	366,626
Madison	35,874	128,038	104,317	9,883	278,112
Meagher	29,518	107,434	62,776	12,617	212,345
Mineral	16,154	97,146	60,515	4	173,819
Missoula	68,901	366,526	267,532	89,173	792,132
Musselshell	50,677	248,235	219,502	42,230	560,644
Park	43,606	193,809	126,928	61,084	425,428
Phillips	25,874	146,174	110,192	43,402	325,422
Powell	32,572	117,878	71,262	31,597	253,309
Prairie	22,648	103,265	80,920	11,883	218,716
Ravalli	24,925	119,995	128,947	28,599	302,466
Richland	28,618	145,708	161,553	25,726	361,605
Rosebud	58,901	263,145	197,930	29,864	549,140
Sanders	24,639	138,185	147,792	4,600	315,216
Sheridan	61,165	275,034	328,401	46,327	710,927
Silver Bow	305,225	972,933	1,096,771	436,007	2,810,965
Stillwater	39,695	167,636	131,757	13,969	353,057
Sweet Grass	25,905	136,346	91,146	16,435	269,832
Teton	62,901	223,821	262,383	61,133	610,238
Toole	58,836	101,934	102,559	6,178	239,505
Valley	35,607	158,752	199,218	349	393,926
Wheatland	28,788	113,944	115,112	15,822	273,666
Wibaux	13,937	60,011	56,501	12,833	143,282
Yellowstone	89,868	376,106	462,552	290,700	1,219,226
Total	\$2,231,388	\$9,437,614	\$8,684,431	\$2,597,070	\$22,950,503

**AMOUNTS EXPENDED BY COUNTIES IN 1916 AND 1917 FOR SALARIES OF ASSESSORS
AND DEPUTIES, PRINTING, POSTAGE, STATIONERY AND
TRAVELING EXPENSES.**

Counties	1916	1917	Increase	Decrease
Beaverhead	\$ 4,188.69	\$ 4,794.99	\$ 606.30	\$...
B'g Horn	2,838.51	3,028.71	200.20
Blaine	5,903.50	6,726.82	823.32
Broadwater	2,015.29	2,140.42	125.13
Carbon	5,146.77	5,235.39	88.62
Carter	3,613.86	3,613.86
Cascade	14,813.52	17,896.67	3,083.15
Chouteau	8,819.22	11,189.41	2,370.19
Custer	8,399.54	9,570.56	1,171.02
Dawson	10,736.60	14,115.50	3,378.90
Deer Lodge	3,452.18	3,548.60	96.42
Fallon	6,665.64	6,200.23	465.41
Fergus	12,861.21	16,336.77	3,475.56
Flathead	8,293.87	7,153.10	1,140.77
Gallatin	7,332.37	8,041.62	709.25
Granite	2,241.67	2,382.58	140.91
Hill	7,519.57	9,379.93	1,860.36
Jefferson	2,975.32	3,063.47	88.15
Lewis and Clark	8,265.96	9,714.62	1,348.66
Lincoln	3,578.84	4,423.25	844.41
Madison	2,291.92	2,374.56	82.64
Meagher	4,652.81	4,882.47	229.66
Mineral	2,095.80	2,649.82	554.02
Missoula	10,746.23	9,691.26	1,124.97
Musselshell	8,588.32	10,425.25	1,856.93
Park	4,629.16	4,734.53	105.37
Phillips	4,575.70	5,351.09	775.39
Powell	2,863.38	2,994.75	131.37
Prairie	3,462.79	4,407.93	945.14
Ravalli	5,426.12	5,150.49	275.63
Richland	5,658.98	7,410.74	1,751.76
Rosebud	7,762.46	12,789.01	4,996.55
Sanders	3,043.14	4,122.18	1,079.04
Sheridan	10,097.81	13,251.15	3,253.34
Silver Bow	18,579.33	23,343.55	4,764.22
Stillwater	5,916.20	5,563.69	247.39
Sweet Grass	2,612.15	3,843.13	1,230.98
Teton	9,095.06	11,692.35	2,597.29
Toole	4,901.96	4,993.83	91.87
Valley	6,411.65	7,901.96	1,490.31
Wheatland	2,798.13	2,798.13
Wibaux	2,463.66	2,976.22	512.56
Yellowstone	11,042.86	15,433.60	4,390.74
Total	\$262,345.86	\$317,282.49	\$54,936.63	\$3,006.78
Net increase, 1917			54,936.63	

Bonded Indebtedness.

THE TOTAL NET BONDED INDEBTEDNESS OF THE VARIOUS POLITICAL SUB-DIVISIONS OF MONTANA IS AS FOLLOWS:

State of Montana	\$ 1,398,000.00
Of all Counties	9,597,644.94
Of all Cities	6,052,341.20
Of all School Districts	6,215,785.00
Total	\$23,263,771.14

THE BONDED INDEBTEDNESS OF THE STATE OF MONTANA ON NOVEMBER 30TH, 1918, AMOUNTED TO \$1,398,000, DIVIDED AMONG THE SEVERAL ISSUES AS FOLLOWS:

CAPITOL BUILDING BONDS—		
SECOND ISSUE		\$500,000.00
Interest 5%, payable May and Nov. 1st; Bonds dated 5-1-09.		
Bonds held by the following funds:		
PERMANENT SCHOOL:		
Bonds Nos. 1 to 70	\$ 70,000	
Bonds Nos. 231 to 250	20,000	
Bonds Nos. 301 to 315	15,000	
DEAF AND DUMB PERMANENT:		
Bonds Nos. 71 to 110	40,000	
Bonds Nos. 416 to 422	7,000	
UNIVERSITY PERMANENT:		
Bonds Nos. 111 to 160	50,000	
Bonds Nos. 423 to 425	3,000	
MINES PERMANENT:		
Bonds Nos. 161 to 225	65,000	
Bonds Nos. 391 to 415	25,000	
NORMAL PERMANENT:		
Bonds Nos. 226 to 230	5,000	
Bonds Nos. 316 to 340	25,000	
AGRICULTURAL PERMANENT:		
Bonds Nos. 251 to 300	50,000	
Bonds Nos. 341 to 390	50,000	
Bonds Nos. 426 to 500	75,000—	500,000.00
		\$500,000.00
CAPITOL BONDS—		
THIRD ISSUE, dated October 1, 1911		\$150,000.00
Interest 5%, payable April and October 1st.		
Bonds held by following funds:		
AGRICULTURAL PERMANENT:		
Bonds 1 to 83	\$ 83,000	
Agricultural (Morris) Bonds Nos. 84 to 88	5,000	
MINES PERMANENT:		
Bonds Nos. 89 to 93	5,000	
UNIVERSITY PERMANENT:		
Bonds Nos. 94 to 100	7,000	
COMMON SCHOOL PERMANENT:		
Bonds Nos. 101 to 150	50,000—	150,000.00
CAPITOL BUILDING REFUNDING, dated July 1, 1917.....		\$125,000.00
Interest 4%, payable January and July 1st.		
Bonds Nos. 1 to 125 held by COMMON SCHOOL PERMANENT FUND		125,000.00

INSANE ASYLUM BONDS		\$533,000.00
Bonds dated Dec. 31, 1912, held by COMMON SCHOOL PER-		
MANENT FUND:		
Interest 4%, payable June and December 1st.		
Bonds Nos. 1 to 58 paid January 5, 1914	\$ 58,000	
Bonds Nos. 59 to 133 paid January 5, 1915	75,000	
Bonds Nos. 134 to 228 paid January 5, 1916	95,000	
Bonds 309 to 533 paid February 21, 1917	225,000--	\$453,000.00
Balance		\$ 80,000.00
INSANE ASYLUM AND TUBERCULOSIS SANITARIUM		
IMPROVEMENT BONDS		\$100,000.00
Bonds dated July 1, 1915, held by COMMON SCHOOL PER		
MANENT FUND:		
Interest 4%, payable January and July 1st.		
Bonds Nos. 1 to 17 paid January 5, 1916	\$ 17,000	
Bonds Nos. 18 to 57 paid February 21, 1917	40,000--	\$ 57,000.00
Balance		\$ 43,000.00
WAR DEFENSE BONDS		\$500,000.00
Dated March 20, 1918, Numbered 1 to 1000. \$500 each.		
Interest payable March and September 20th, 6%.		
Bonds purchased by A. B. Leach & Co., Chicago, Ill.....		\$500,000.00

BONDED INDEBTEDNESS OF COUNTIES IN MONTANA NOV. 30, 1917.

County	Total of Outstanding Bonds	Bond Sinking Fund Including County High School	Outstanding Bonds Less Amount in Sinking Fund
Beaverhead	\$ 108,500.00	\$ 34,296.93	\$ 74,203.27
Big Horn	161,000.00	161,000.00
Blaine	205,000.00	205,000.00
Broadwater	152,000.00	17,100.60	134,899.40
Carbon	264,000.00	264,000.00
Carter
Cascade	753,000.00	45,573.72	707,426.28
Chouteau	480,000.00	41,090.55	438,909.45
Custer	472,000.00	31,135.53	440,864.47
Dawson	153,363.38	12,419.89	140,943.49
Deer Lodge	23,000.00	13,137.20	9,862.80
Fallon	241,000.00	29,278.60	211,721.40
Feigus	380,000.00	74,820.00	305,180.00
Flathead	362,500.00	19,930.22	342,569.78
Gallatin	512,000.00	23,452.50	488,547.50
Granite	50,000.00	5,797.93	44,202.07
Hill	409,000.00	63,859.17	345,140.83
Jefferson	33,500.00	12,437.98	21,032.02
Lewis and Clark	378,000.00	66,523.50	311,476.50
Lincoln	281,000.00	12,660.34	268,339.66
Madison	51,000.00	17,304.59	33,695.41
Meagher	30,000.00	1,283.01	28,716.99
Mineral	125,000.00	8,590.72	116,409.28
Missoula	460,100.00	61,147.42	398,952.58
Musselshell	383,379.64	75,820.83	307,558.81
Park	319,000.00	42,740.33	276,259.67
Phillips	193,000.00	16,101.25	176,898.75
Powell	133,000.00	10,520.12	122,479.88
Prairie	147,500.00	11,055.16	136,444.84
Ravalli	208,000.00	31,451.35	176,548.65
Richland	147,000.00	15,234.47	131,765.53
Rosebud	353,000.00	24,597.40	328,402.60
Sanders	219,962.06	31,543.49	188,418.57
Sheridan	377,000.00	28,702.49	348,297.51
Silver Bow	494,000.00	82,572.77	411,427.23
Stillwater	323,500.00	13,500.00	310,000.00
Sweet Grass	140,000.00	140,000.00
Teton	200,000.00	30,112.17	169,887.83
Toole	77,000.00	12,506.09	64,493.91
Valley	358,000.00	20,246.35	337,753.65
Wheatland
Wibaux	38,000.00	2,485.40	35,513.60
Yellowstone	518,000.00	105,629.27	412,370.73
Total	\$10,744,305.08	\$1,146,660.14	\$9,597,644.94

**OUTSTANDING BONDED INDEBTEDNESS (OTHER THAN IMPROVEMENT DISTRICTS)
OF INCORPORATED CITIES AND TOWNS IN MONTANA ON MAY 30, 1918.**

Cities and Towns	Amount Outstanding Bonds	Amount in Sinking Fund	Apparent Total Bonds Indebtedness
Baker	\$ 25,000.00	\$ 393.73	\$ 24,606.27
Belgrade	11,500.00		11,500.00
Belt	2,500.00		2,500.00
Big Sandy	29,300.00	579.00	28,721.00
Big Timber	25,000.00	1,000.00	24,000.00
Billings	482,000.00	19,300.65	462,699.35
Bozeman	486,000.00	4,326.38	481,673.62
Butte	690,000.00		690,000.00
Cascade	20,000.00	2,022.37	17,977.63
Chester	20,000.00	454.24	19,545.76
Chinook	64,500.00	88.45	64,411.56
Choteau	54,000.00		54,000.00
Clyde Park	18,000.00		18,000.00
Columbus	43,000.00	7,152.92	35,847.08
Conrad	58,000.00	1,955.55	56,044.45
Culbertson	39,500.00	3,655.60	35,844.40
Cut Bank	29,000.00	3,756.10	25,243.90
Dillon	45,000.00	2,336.42	42,663.58
Eureka	35,500.00	550.00	34,950.00
Forsyth	76,000.00	2,119.93	73,880.07
Fort Benton	88,500.00	10,396.66	78,103.34
Fromberg	17,500.00	1,066.60	16,433.40
Geraldine	22,000.00		22,000.00
Glasgow	96,500.00	6,195.15	90,304.85
Glendive	157,000.00	11,317.71	145,682.29
Great Falls	763,000.00	123,430.10	639,569.20
Hardin	43,500.00	783.93	42,716.07
Harlem	34,698.62		34,698.62
Harlowton	55,000.00		55,000.00
Havre	38,300.00	1,467.98	36,832.02
Helena	598,000.00	59,553.22	538,446.78
Hysham	10,000.00		10,000.00
Joliet	22,000.00		22,000.00
Kalispell	195,000.00	12,572.54	182,427.46
Laurel	60,500.00	1,675.77	58,824.23
Lewistown	305,000.00	13,757.98	291,242.02
Libby	15,000.00		15,000.00
Livingston	301,000.00	3,089.88	297,910.12
Malta	37,000.00	6,712.00	30,288.00
Manhattan	25,000.00		25,000.00
Medicine Lake	18,000.00	1,849.17	16,150.83
Meistone	20,000.00		20,000.00
Miles City	285,000.00	63.82	284,936.18
Missoula	289,000.00	7,851.56	281,148.44
Moore	20,000.00	3,301.74	16,698.26
Philipsburg	25,000.00	1,868.05	23,131.95
Plentywood	40,000.00	2,101.00	37,899.00
Polson	26,000.00	558.75	25,441.25
Poplar	40,000.00		40,000.00
Red Lodge	50,000.00	11,000.00	39,000.00
Ronan	15,800.00		15,800.00
Roundup	80,000.00		80,000.00
Shelby	27,200.00		27,200.00
Sidney	45,200.00	11,019.05	34,180.95
Stevensville	25,000.00	15,344.61	9,655.39
Three Forks	45,000.00		45,000.00
Townsend	38,000.00		38,000.00
Troy	12,300.00		12,300.00
Twin Bridges	17,000.00		17,000.00
Valer	40,000.00		40,000.00
Whitefish	19,000.00	1,088.00	17,912.00
Whitehall	30,000.00		30,000.00
White Sulphur Springs	24,500.00		24,500.00
Wibaux	27,000.00		27,000.00
Wolf Point	15,700.00	510.00	15,190.00
Total	6,413,298.62	\$360,957.31	\$6,052,341.31

TOTAL BONDED INDEBTEDNESS OF SCHOOL DISTRICTS IN MONTANA, SEPTEMBER
30TH, 1918—BY COUNTIES.

County	
Beaverhead	\$ 71,700
Big Horn	70,500
Blaine	72,883
Broadwater	74,700
Carbon	158,885
Carter	9,775
Cascade	646,650
Chouteau	363,729
Custer	209,700
Dawson	148,677
Deer Lodge	94,700
Fallon	59,100
Fergus	312,405
Flathead	110,391
Gallatin	203,128
Granite	6,000
Hill	177,126
Jefferson	64,600
Lewis and Clark	392,000
Lincoln	92,700
Madison	36,315
Meagher	35,500
Mineral	55,000
Missoula	264,750
Musselshell	231,894
Park	147,400
Phillips	80,200
Powell	16,449
Prairie	83,550
Ravalli	135,320
Richland	59,495
Rosebud	103,100
Teton	238,316
Sanders	53,850
Sheridan	209,450
Silver Bow	95,000
Stillwater	129,660
Sweet Grass	64,770
Toole	69,825
Valley	139,800
Wheatland	117,600
Wilbax	36,550
Yellowstone	475,648
Total	\$6,215,785

**TOTAL VALUES FIXED BY THE ASSESSORS OF THE VARIOUS COUNTIES AND
EQUALIZED BY THE BOARDS OF COUNTY COMMISSIONERS FOR
THE YEAR 1918.**

County	All Real Estate and Improvements	Live Stock	Other Personal Property	Railroad (State Board)	Total Valuation of County
Beaverhead	\$ 4,804,504	\$ 4,379,944	\$ 1,205,742	\$ 2,002,635	\$ 12,392,825
Big Horn	2,921,363	2,777,312	550,514	1,568,526	7,817,715
Blaine	5,00,696	2,461,392	1,432,782	1,199,137	10,094,007
Broadwater	2,281,095	965,054	670,591	1,306,222	5,222,962
Carbon	5,541,479	1,574,041	1,489,449	1,517,411	10,122,380
Carter	2,056,827	1,746,560	296,603	4,099,990
Cascade	28,267,383	2,961,740	7,270,776	3,675,066	42,174,965
Chouteau	10,216,467	2,585,244	2,417,556	2,109,519	17,319,766
Custer	12,563,904	4,240,720	1,939,599	1,930,389	20,704,612
Dawson	12,033,322	3,427,061	1,701,322	1,308,607	18,470,312
Deer Lodge	8,600,255	228,815	2,835,670	1,203,104	12,867,844
Fallon	4,697,370	925,230	603,140	791,836	7,017,576
Fergus	18,083,076	4,071,775	3,072,224	3,253,323	28,480,398
Flathead	9,385,615	1,002,165	2,580,015	2,631,008	15,598,803
Gallatin	12,861,315	1,567,630	2,589,480	2,880,778	19,899,203
Granite	1,699,158	706,015	887,038	1,470,820	4,963,031
Hill	10,341,865	1,890,546	2,520,619	2,356,500	17,119,530
Jefferson	2,687,063	741,863	590,914	2,846,679	6,866,519
Lewis and Clark	15,267,965	1,868,095	6,071,625	2,121,898	25,329,583
Lincoln	3,186,820	139,355	954,290	2,684,475	6,964,940
Madison	4,770,858	2,760,855	1,120,351	914,521	9,566,585
Meagher	3,926,259	2,005,037	599,165	1,079,924	7,610,385
Mineral	1,142,557	52,570	374,495	2,992,161	4,561,783
Missoula	13,181,026	721,470	2,980,100	3,634,780	20,517,376
Musselshell	9,986,649	1,301,414	1,443,638	2,390,855	15,122,556
Park	7,134,155	1,655,555	1,863,685	1,651,854	12,305,249
Phillips	3,306,290	1,807,249	837,655	1,167,008	7,118,202
Powell	4,484,358	1,192,271	715,287	2,218,475	8,610,391
Prairie	3,737,189	1,111,282	533,518	1,569,431	6,951,420
Ravalli	5,467,711	951,384	903,701	659,740	7,982,536
Richland	7,327,926	1,511,591	1,152,004	594,170	10,585,691
Rosebud	9,102,276	2,763,015	1,317,033	3,380,165	16,562,489
Sanders	2,689,791	432,586	1,632,610	2,874,663	7,629,650
Sheridan	8,491,350	2,406,882	3,450,895	3,108,263	17,457,390
Silver Bow	22,719,480	399,945	27,235,375	3,080,206	53,435,006
Stillwater	4,765,850	1,066,886	914,580	842,244	7,589,560
Sweet Grass	4,076,141	1,580,712	936,348	814,937	7,408,138
Teton	10,221,595	3,425,833	3,281,246	3,257,161	20,185,835
Toole	4,557,165	1,015,220	772,770	1,529,793	7,874,948
Valley	4,723,997	2,503,203	1,818,785	1,674,181	10,720,166
Wheatland	6,070,680	1,346,689	1,052,599	1,724,543	10,194,511
Wibaux	2,328,036	687,610	404,484	377,400	3,797,530
Yellowstone	15,611,058	2,040,720	4,628,956	3,098,288	25,379,022
Total	\$332,519,339	\$ 75,000,516	\$101,680,229	\$ 83,483,696	\$592,692,780

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